2019	1040	US	Client Information	1

Kirchner & Jordan CPA
427 W Sinto Ave Ste 200
Spokane WA 99201-2465
Telephone number: (509) 328-8844
Fax number: (509) 325-9345
E-mail address: kim@kirchnerjordancpa.com

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2019 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying widow(er) (2017 or 2018)	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

1 = Single
2 = Married filing joint
3 = Married filing separate
4 = Head of household
5 = Qualifying widow(er)

2019	1040	US	Client Information (continued)	1 p2

Please add, change or delete information for 2019.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone	
	Work phone	
	Work extension	
	Daytime phone (table)	
	Mobile phone	
	Fax number	
	E-mail address	
Spouse Contact Information	Home phone	
	Work phone	
	Work extension	
	Daytime phone (table)	
	Mobile phone	
	Fax number	
	E-mail address	
Taxpayer Authentication	Driver's license no	
	Driver's license state	
	Issue date (m/d/y)	
	Expiration date (m/d/y)	
	Theft protection PIN	
Spouse Authentication	Driver's license no	
	Driver's license state	
	Issue date (m/d/y)	
	Expiration date (m/d/y)	
	Theft protection PIN	

Daytime Phone

1 = Work
2 = Home
3 = Mobile

2019	1040	US	Dependents	2

Please add, change or delete information for 2019.

DEPENDENTS

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		

Type of Dependent

1 = Child living w/taxpayer
2 = Child not living w/taxpayer
3 = Dependent other than child
4 = Head of household or qualifying widow(er) only, not a dependent
5 = Earned income credit only, not a dependent

Earned Income Credit

1 = When applicable (default)
2 = Student age 19 to 23
3 = Disabled
4 = Force
5 = Suppress

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:

1. School records or statement
2. Landlord or property management statement
3. Health care provider statement
4. Medical records
5. Child care provider records
6. Placement agency statement
7. Social service records or statement
8. Place of worship statement
9. Indian tribe office statement
10. Employer statement

NOTE: If your child is disabled, please provide one of the following forms of proof of disability:

1. Doctor statement
2. Other health care provider statement
3. Social services agency or program statement

2019	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2

Please enter all pertinent 2019 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)	1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2018 Wages
					Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2	Distribution code #1	1=IRA/SEP/SIMPLE	1=spouse	Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/19	2018 Distribution
								Federal (Box 4)	State (Box 12)		

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2018 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

		2019 Amount	TS	2018 Amount
Total gambling losses	12			
Winnings not reported on Form W-2G	10			

2019	1040	US	Interest & Dividend Income	11, 12

Please enter all pertinent 2019 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2018 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller-Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2018 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

Please enter all pertinent 2019 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2019 Amount		2018 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Income subject to S/E tax:				
Other income (1099-MISC, box 3, 8)				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

Please add, change or delete 2019 information as appropriate.
Be sure to attach all 1099-G forms.

STATE AND LOCAL TAX REFUNDS / UNEMPLOYMENT COMPENSATION (Form 1099-G)

		2019 1099-G Amount	
No.	Name of payer		
	1=spouse		
	Unemployment compensation:		
	Total received (Box 1)		
	2019 Overpayment repaid		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund		
	Tax year for box 2 if not 2018 (Box 3)		
	Federal income tax withheld (Box 4)		
	RTAA payments (Box 5)		
	Taxable grants:		
	Federal taxable amount (Box 6)		
	State taxable amount, if different		
	Farm amounts:		
	Agriculture payments (Box 7)		
	1=agriculture payments are from conservation reserve program		
	Market gain (Box 9)		
	Number of farm		
	1=box 2 is trade or business income (Box 8)		
	State income tax withheld (Box 11)		

No.	Name of payer		
	1=spouse		
	Unemployment compensation:		
	Total received (Box 1)		
	2019 Overpayment repaid		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund		
	Tax year for box 2 if not 2018 (Box 3)		
	Federal income tax withheld (Box 4)		
	RTAA payments (Box 5)		
	Taxable grants:		
	Federal taxable amount (Box 6)		
	State taxable amount, if different		
	Farm amounts:		
	Agriculture payments (Box 7)		
	1=agriculture payments are from conservation reserve program		
	Market gain (Box 9)		
	Number of farm		
	1=box 2 is trade or business income (Box 8)		
	State income tax withheld (Box 11)		

2019	1040	US	Education Distributions (ESA's and QTP's)	14.3

Please enter all pertinent 2019 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

		2019 Amount	2018 Amount
No.	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2019 contributions to this ESA		
	Value of this account at 12/31/19 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/18		

No.	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2019 contributions to this ESA		
	Value of this account at 12/31/19 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/18		

No.	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2019 contributions to this ESA		
	Value of this account at 12/31/19 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/18		

Please enter all pertinent 2019 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2019 Amount	TS	2018 Amount
Prescription medicines and drugs			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars)			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2019 estimates are automatic.)

State income taxes - 1/19 payment on 2018 state estimate			
State income taxes - paid with 2018 state return extension			
State income taxes - paid with 2018 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/19 payment on 2018 city/local estimate			
City/local income taxes - paid with 2018 city/local extension			
City/local income taxes - paid with 2018 city/local return			

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)			
Use taxes paid on 2019 purchases			
Use taxes paid with 2018 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

Real estate taxes - principal residence:			
Real estate taxes - held for investment:			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice)			
Foreign income taxes			
Other taxes:			

Please enter all pertinent 2019 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:	2019 Amount	TS	2018 Amount

Home mortgage interest not reported on Form 1098:

Payee's name	
Payee's SSN or FEIN	
Payee's street address	
Payee's city	
Payee's state	
Payee's ZIP code	
Payee's region	
Payee's postal code	
Payee's country	
Amount paid			

Points not reported on Form 1098:			
Mortgage insurance premiums on post 12/31/06 contracts (Box 4)			

Investment interest (interest on margin accounts):			
Passive interest			

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Volunteer expenses (out-of-pocket)			
Number of charitable miles			

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Volunteer expenses (out-of-pocket)			
Number of charitable miles			

2019	1040	US	Itemized Deductions (continued)	25 p3

Please enter all pertinent 2019 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over $500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

	2019 Amount	TS	2018 Amount
50% limitation (see above):			
30% limitation (see above):			
30% capital gain property (gifts of capital gain property to 50% limit orgs.):			
20% capital gain property (gifts of capital gain property to non-50% limit orgs.):			

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues			
Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):			
Investment expense:			
Tax return preparation fee			
Safe deposit box rental			
Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):			

Please enter all pertinent 2019 amounts. Last year's amounts are provided for your reference.

OTHER MISCELLANEOUS DEDUCTIONS

	2019 Amount	TS	2018 Amount
Estate tax, section 691(c)			
Other miscellaneous deductions:			

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded $100,000 at any time during 2019 ($50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded $750,000 at any time during 2019 ($375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2019 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

	2019 Amount	TS	2018 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured			

LOAN INFORMATION

Loan #1

Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2019			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2019			
Grandfather debt balance - beginning of year			

Loan #2

Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2019			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2019			
Grandfather debt balance - beginning of year			

Form

1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

Please enter all pertinent 2019 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

LOAN INFORMATION (continued)

Loan #3	2019 Amount	TS	2018 Amount
Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2019			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2019			
Grandfather debt balance - beginning of year			

Loan #4			
Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2019			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2019			
Grandfather debt balance - beginning of year			

Form

1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

2019	1040	US	Noncash Contributions (Form 8283)	26

If your total noncash contributions are in excess of $500 in 2019, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than $500, attach Form 1098-C or other written acknowledgement received from the donee organization.
* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than $500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No.		Name of charitable organization (donee)	
		Street address	
		City	
		State	
		ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
		Date of contribution (m/d/y)	
		Date acquired by donor (m/y)	
		How acquired by donor (Table 1 or describe)	
		Donor's cost or basis	
		Fair market value	
		Method used to determine FMV (Table 2 or describe)	

No.		Name of charitable organization (donee)	
		Street address	
		City	
		State	
		ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
		Date of contribution (m/d/y)	
		Date acquired by donor (m/y)	
		How acquired by donor (Table 1 or describe)	
		Donor's cost or basis	
		Fair market value	
		Method used to determine FMV (Table 2 or describe)	

1 How Property was Acquired	2 Method Used to Determine FMV
1 = Purchase 2 = Gift 3 = Inheritance 4 = Exchange	1 = Appraisal 2 = Thrift shop value 3 = Catalog 4 = Comparable sales For other methods, see IRS Pub. 561.

2019	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2

Please enter all pertinent 2019 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2019 Amount		2018 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2019				
Employer-provided benefits forfeited in 2019				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No.	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2019		2018 amt:
	1=disabled		
	1=spouse, 2=joint		

No.	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2019		2018 amt:
	1=disabled		
	1=spouse, 2=joint		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No.	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Foreign region		
	Foreign postal code		
	Foreign country		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2019		2018 amt:
	1=spouse, 2=joint		

2019	1040	US	Education Credits / Tuition Deduction	No.	38

Please complete the information below if you paid qualified education expenses in 2019 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse	
First name	
Last name	
Social security number	
Number of years hope credit claimed	
Number of prior years AOC claimed	
1=student was NOT enrolled at least half-time for at least one academic period that began in 2019 (or the first 3 months of 2020 if the qualified expenses were made in 2019) at an eligible institution in a qualified program	
1=student completed first four years of post-secondary education before 2019	
1=student was convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance	

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name	
Street address	
City	
State	
ZIP code	
1=2019 Form 1098-T was NOT received	
1=2019 Form 1098-T received with Box 2 & 7 completed	
1=2018 Form 1098-T received with Box 2 & 7 completed	
Federal ID number from Form 1098-T	

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name	
Street address	
City	
State	
ZIP code	
1=2019 Form 1098-T was NOT received	
1=2019 Form 1098-T received with Box 2 & 7 completed	
1=2018 Form 1098-T received with Box 2 & 7 completed	
Federal ID number from Form 1098-T	

QUALIFIED EDUCATION EXPENSES

	2019 Amount	2018 Amount
Qualified tuition & fees paid in 2019 (net of refund or assistance, & not entered elsewhere)		
Books & supplies required to be purchased from institution		
Books & supplies not entered above		
Amount of prior year refund or assistance *		

* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.