

RH ROBERT HALL
& ASSOCIATES
TAX CONSULTANTS

A Division of Montecito Financial Services, Inc.
300 West Glenoaks Boulevard, Suite 200
Glendale, CA 91202
Phone: 818.242.4888 Fax: 818.242.1060

December 31, 2017

Dear Client:

Thank you for your continued support as we approach our 47th year in business. Call us at (818) 242-4888 to make your tax appointment (if you don't already have your pre-booked appointment). We have a limited number of appointments available to properly serve all of our clients. **Please be aware that appointments with BOB HALL, STEPHEN HALL, ROBERT HALL, or MICHAEL WATSON will carry a \$100.00 surcharge. Appointments with TONY WATSON, PHILIP DUNCAN, DANIEL PASSON, or CHAD MOSELEY will carry a \$75.00 surcharge. Appointments with TITO SPILSBURY or JAY KIM will carry a \$50.00 surcharge.**

After receiving your appointment, remember that this time is reserved for you! If for any reason the appointment cannot be kept, notification must be made to our appointment desk at least 48 hours in advance so that someone else may be assigned your time. **If notification is not made 48 hours in advance, a fee of \$85.00 will be imposed.**

A customized questionnaire containing your data from 2016 can be e-mailed or mailed to you by calling us. Please bring the following items for your interview:

1. The attached worksheet filled out with your figures and the appropriate paperwork for backup.
2. *A voided check for E-filing.*
3. *All of your W-2 forms, 1099 forms and Schedule K-1's.*
4. Records of other income such as property sales, business and/or rental income and expenses.
5. Records of any expenses incurred for your employment.
6. Your house payment book or 1098 form from lender and record of property tax paid.
7. Loan or purchase contracts for business assets sold and/or purchased.
8. Escrow statements on real estate sold or purchased.
9. Copies of you and your children's Social Security cards.
10. **Health Insurance verification—Form 1095-A (from Exchange), Form 1095-B or Form 1095-C (From employer)**

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This year's Referral Program: Receive a \$25 Visa gift card for each new client you refer in 2018! Refer 5 new clients and receive one of the following: an Apple iPad Mini, a \$200 gift card, or a \$200 credit on your next tax return.

As a bonus: Every new client you refer will receive a \$50 discount on their tax preparation fee! A new client is defined as someone who has not filed their prior tax return with RHA, and files a long-form tax return (or incorporates) with us.

A HAPPY AND HEALTHY 2018 TO YOU AND YOUR FAMILY FROM OUR FAMILY,

Robert W. Hall, EA

Stephen E. Hall, EA

Robert Wm. Hall, EA

P.S.: Our 47th anniversary has been possible because of your continued support and referrals.

Please note any changes that happened this year 2017 or fill out if you are a new client.

CLIENT INFORMATION

Taxpayer

Spouse

| | | |
|---------------------------------|-------------------------|--|
| First Name & Initial | | |
| Last Name | | |
| Social Security Number | | |
| Occupation | | |
| Date of Birth | | |
| Home Phone | | |
| Work Phone | | |
| Cell Phone | | |
| Email Address | | |
| Address | Street Address | |
| | Apartment Number | |
| | City | |
| | State | |
| | ZIP Code | |

** Social Security Numbers Mandatory at Birth (must be name on Social Security Card)**

| Dependents | Name in Full | Date of Birth | Social Security # | Relationship | Mos. In Home |
|-------------------|---------------------|----------------------|--------------------------|---------------------|---------------------|
| | | | | | |
| | | | | | |
| | | | | | |

The following questionnaire of special categories could lead to helpful deductions. Please check the items that apply and bring supporting information to the interview.

| Check, if yes | | Check, if yes | |
|---|--|---|--|
| Did you pay premiums or receive long term care insurance or Medicare? | | Did you purchase any special clothing, tools or equipment required for your job? | |
| Were there any births, adoptions, marriages, divorces or deaths in your immediate family during the year? | | Did you purchase a new residence or sell your old residence? | |
| Did you have a second job at any time during the year? | | Did you receive a notice from the IRS or other taxing authority regarding a prior year tax return? | |
| Do you subscribe to or purchase trade journals, books, publications or other materials related to your job? | | Did you refinance your residence or take a home equity loan? If yes, bring all escrow closing papers. | |
| Were you job-hunting at any time during the year? | | Did you open a medical savings plan or health savings plan? | |
| Did you pay someone to care for your children while you worked or looked for work? | | Did you conduct business from your home? | |
| Did you adopt a child? | | Does anyone owe you money that has become uncollectible? | |
| Did you repay any unemployment or social security benefits? | | Did you convert a Traditional IRA to a Roth IRA? | |
| Did you earn income or pay taxes in another state? | | Did you exchange funds from a pension or IRA plan? | |
| Did you earn income or pay taxes in another country? | | Did you exchange funds from one mutual fund to another? | |
| Did you incur a loss because of damaged or stolen property? | | Did the IRS disallow EIC in a prior year? | |
| Do you own any worthless securities? If yes, bring them. | | Did you purchase a new hybrid vehicle? | |
| Did you or your spouse make any gifts to an individual that total more than \$13,000, or any gifts in a trust? | | Did you add any energy efficient improvements (insulation systems, exterior windows & doors, metal roofs) to your home? | |
| Did you have any children under age 18 on Jan. 1, 2017 with interest & dividend income in excess of \$850? | | Did you, your spouse, and your dependents have health insurance coverage all 12 months of 2017? (Health insurance includes Blue Cross, Kaiser, Medicare, etc.) | |
| Did you (or someone your behalf, incl. your employer) make contributions to a health savings account this year? | | | |

REQUIRED- ENTER PAYMENTS MADE TOWARD 2017 TAXES

| | IRS AMT. PAID | DATE PAID | STATE AMT. PAID | DATE PAID |
|--------------------|---------------|-----------|-----------------|-----------|
| April 15, 2017 | \$ | | \$ | |
| June 15, 2017 | \$ | | \$ | |
| September 15, 2017 | \$ | | \$ | |
| January 15, 2018 | \$ | | \$ | |
| Total | \$ | | \$ | |

INCOME BRING ALL 1099'S

| PENSION 1099 | TAXPAYER | SPOUSE | MISCELLANEOUS INCOME | AMOUNT |
|---------------------------|----------|--------|---------------------------|--------|
| Social Security | | | Unemployment Compensation | |
| Distribution from Pension | | | Alimony Received | |
| Distribution from IRA | | | Gambling Winnings | |
| | | | Gambling Losses | () |

| INTEREST 1099 - INT | AMOUNT | Bring 1099-INT, OID, etc. |
|---------------------|--------|---------------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

| | | | | | |
|---|--------------------|------|---|--------------------|------|
| Seller Financed Mortgages. Include Name, address AND ID of Payer! | Name: | Amt. | Seller Financed Mortgages. Include Name, address AND ID of Payer! | Name: | Amt. |
| | Address: | | | Address: | |
| | SS# or Federal ID# | | | SS# or Federal ID# | |

| DIVIDENDS 1099 – DIV | Ordinary Dividends | Cap. Gains Dividends | Non-Taxable Dividends |
|----------------------|--------------------|----------------------|-----------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

STOCKS, BONDS, OTHER 1099-B (BRING COST BASIS ON ALL SALES & YEAR END STATEMENTS. IF YOU WORK WITH A FINANCIAL INVESTMENT GROUP, BRING THE REALIZED CAPITAL GAIN/LOSS REPORT FOR 2017)

| Description | Date Acquired | Date Sold | Sales Price | Cost & Expense |
|-------------|---------------|-----------|-------------|----------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

BRING K-1'S FROM PARTNERSHIPS, ESTATES, TRUSTS AND S-CORPORATIONS

If you Bought or Sold an investment which includes a K-1 during 2017, please list the entity name:

| DEDUCTIONS | | REQUIRED | EXPENSES INCURRED | AMOUNT | |
|--|------------------|-------------------|--|-----------------|---------------|
| MEDICAL EXPENSES | | AMOUNT | AS AN EMPLOYEE | Taxpayer | Spouse |
| Medicine, Drugs, Insulin | | | Bond of Employment | | |
| Total Insurance Premiums | | | Business Gifts (\$25 /person per year) | | |
| Total Doctors, Dentists, etc. | | | Business Telephone | | |
| Total Hospitals, Clinics & Hospice | | | Cellular Charges (Business Only) | | |
| Glasses, Hearing Aids, Batteries | | | Clerical Services | | |
| Orthopedic Equipment, Lab Fees, X-Rays | | | Computer (Upgrades, Software, etc.) | | |
| Stop Smoking Programs, Products | | | Credential Renewal | | |
| Travel expense (\$0.19 / mile) | | | Income Protection Expense (Legal,etc.) | | |
| Long Term Care Premiums | | | Investment Income Expense | | |
| Insurance Reimbursement | | () | Job Search Mileage | | |
| ***New in 2014: there is a penalty for not maintaining proper health insurance.*** | | | Laundry & Uniform Expense | | |
| TAX EXPENSES | | Required | Military- Cleaning | | |
| State Tax for Prior Years | | | Military- Lodging | | |
| Real Estate Taxes, Home | | | Military-Uniforms | | |
| Real Estate Taxes, Investment | | | Online Fees/ Internet Fees | | |
| DMV Fees | No. of Vehicles: | | Pager Fees | | |
| Boat Licensing Fees | | | Postage/deliver | | |
| Personal Property Tax (Boat, Office Equipment) | | | Printing | | |
| Sales Tax Paid – on All Items i.e. clothing, sundries | | | Professional Dues & Publications | | |
| Sales Tax Paid – Lg. Purchases i.e. Boats, Autos, etc. | | | Professional Supplies | | |
| | | | Promotion | | |
| INTEREST EXPENSES | | Required | Research expense | | |
| Home Mortgage Interest to Banks, 1 st | | | Safe Deposit Box Rental | | |
| Name of Bank | | | Safety Equipment | | |
| Home Mortgage Interest to Banks, 2 nd | | | Tax Preparation Fees | | |
| Name of Bank | | | Technical References | | |
| Loan Balances | 1. | | Trade Journals | | |
| | 2. | | Typing Services | | |
| Mortgage paid to Indiv. | Name of Payee: | | Union Dues | | |
| | Address | Social Security # | Work Tools | | |
| Loan Points Paid in 2017 | | | Square Footage of NEW Home Office | | |
| Investment Interest, Brokerage | | | Square Footage of Entire Home | | |
| Investment Interest, Land | | | Office in the home- Repairs & Maint. | | |
| CHARITABLE CONTRIBUTIONS | | | Office in the home-Utilities, Insurance | | |
| CASH OR CHECKS | | | Office in the home- Rent | | |
| House of Worship | | | CASUALTY- THEFT | | |
| Payroll Deductions | | | Bring Police or Insurance Report & List of Damages | | |
| Cancer/Heart Fund | | | | | |
| United Way Fund | | | NOTES: | | |
| Other (please list) | | | | | |
| NON-CASH – BRING RECEIPTS | | Required | | | |
| Goodwill/Salvation Army | | | | | |
| Other (please list) | | | | | |
| Travel (\$0.14/mile) (If a single donation is \$250 or more, please bring docs) | | | | | |

CHILD CARE EXPENSES

| CHILD CARE INFORMATION (NOTE: THE ID# IS MANDATORY IF YOU HAD CHILD CARE) | |
|--|---|
| Care Provider's Name: | Care Provider's Name: |
| Address: | Address: |
| City, State, Zip: | City, State, Zip: |
| Phone #: | Phone#: |
| Identifying Number (95# or SS#): | Identifying Number (95# or SS#): |
| Amount incurred in 2017 & paid in 2018: | Amount incurred in 2017 & paid in 2018: |
| Amount incurred in 2016 & paid in 2017: | Amount incurred in 2016 & paid in 2017: |

ADOPTION EXPENSES

| | | |
|---------------------|--------------------|--------------------------------------|
| Child's First Name: | Social Security #: | Adoption Expenses: |
| Child's Last Name: | Date of Birth: | Circle One: Special Disabled Foreign |

EDUCATION EXPENSES

| Did you or your spouse have any <u>work related</u> Education Expenses? | | Did you, your spouse or your children have any other Education Expenses? | |
|---|--|--|--|
| Amount | | Amount | |
| Total Miles Driven | | Total Miles Driven | |
| Tuition & Registration | | Tuition & Registration | |
| Books & Supplies | | Books & Supplies | |
| Printing & Copying | | Printing & Copying | |
| Transcripts | | Transcripts | |
| Parking & Tolls | | Parking & Tolls | |
| Other Transportation | | Other Transportation | |
| Other (please list) | | Other (please list) | |

STUDENT LOAN INTEREST DEDUCTION

| | |
|---------------|------------------|
| Student Name: | Interest Amount: |
|---------------|------------------|

OTHER EXPENSES

| MOVING EXPENSES | | TRAVEL EXPENSES | | Amount |
|---------------------------------|-----------------------|------------------------|--|--------|
| Date Left: / /2017 | State: | Meals & Entertainment | | |
| Date Arrived: / /2017 | State: | Local Transportation | | |
| Miles from Former Residence To: | New Job Site (Miles): | Parking Fees and Tolls | | |
| | Old Job Site (Miles): | Lodging | | |
| Travel & Lodging (No Meals) | Amt: | Car Rental | | |
| Transportation- Household Goods | | Airfare | | |
| Storage Fees | | Laundry & Cleaning | | |
| Other | | Tips & Baggage | | |
| | | Other | | |

ADJUSTMENTS TO INCOME

| | Amount | | Amount |
|--------------------------------------|--------|------------------------------------|--------|
| Contributions to Taxpayer's IRA | | Contributions to Spouse's IRA | |
| Contributions to Taxpayer's Roth IRA | | Contributions to Spouse's Roth IRA | |
| Contributions to Taxpayer's SEP | | Contributions to Spouse's SEP | |
| Contributions to Taxpayer's Keogh | | Contributions to Spouse's Keogh | |
| Contributions to Education IRA | | Contributions to Education IRA | |
| Alimony Paid | | | |
| Ex-Spouse's Name & Social Security # | | | |

AUTOMOBILE DETAILS (Business mileage rate for 2017: \$0.535 cents / mile)

| VEHICLE #1 | | | | VEHICLE #2 | | | |
|----------------------|------|---------------------|------|----------------------|------|---------------------|------|
| Total Miles Driven | Amt: | Repairs | Amt: | Total Miles Driven | Amt: | Repairs | Amt: |
| Total Business Miles | | Tires & Batteries | | Total Business Miles | | Tires & Batteries | |
| Total Commute Miles | | Interest | | Total Commute Miles | | Interest | |
| Other (please list) | | Lease Payments | | Other (please list) | | Lease Payments | |
| | | Gasoline & Oil | | | | Gasoline & Oil | |
| Insurance | | Other (please list) | | Insurance | | Other (please list) | |
| Parking & Tolls | | | | Parking & Tolls | | | |

HOUSEHOLD EMPLOYEE EXPENSES

| | |
|---|----------------------------------|
| DID YOU HAVE HOUSEHOLD EMPLOYEE EXPENSES? | State Reporting Number: |
| Employee: | Employee: |
| Amount: | Amount: |
| Social Security #: | Social Security #: |
| Dates Worked: / /2017 To / /2017 | Dates Worked: / /2017 To / /2017 |

Bring Payroll Records**RENTER'S CREDIT - CALIFORNIA****CLEAN FUEL VEHICLE**

| | |
|---------------------|------------------------|
| Landlord's Name: | Date acquired in 2017: |
| Property Address: | Cost: |
| Landlord's Address: | |
| Rented From: To: | |
| Landlord's Phone #: | |

NOTES

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| *DISCLAIMER* NEW HEALTH INSURANCE REQUIREMENTS WENT INTO FULL EFFECT IN 2014! AFFORDABLE CARE ACT REQUIREMENTS IMPLEMENTED IN 2017! ARE YOU PROTECTED? WE MUST REPORT ON YOUR TAX RETURN AND CALCULATE A PENALTY, IF YOU, YOUR SPOUSE OR ANY OF YOUR DEPENDENTS DID NOT HAVE INSURANCE FOR ANY FULL MONTH IN 2015. IF YOU DID NOT HAVE INSURANCE FOR EACH MONTH OF 2017, PLEASE PROVIDE DETAILS OF INSURANCE COVERAGE FOR EACH FAMILY MEMBER BY MONTH. (IF YOU BELIEVE YOU QUALIFY FOR AN EXEMPTION IN THE PENALTY, LET US KNOW. (EXCEPTIONS TO THE HEALTH INSURANCE MANDATE ARE EXPLAINED AT www.healthcare.gov/exemptions) |

RENTAL INCOME & EXPENSES**BRING ALL 1099'S**

| Location & Description of Property | Date Acquired | No. Days Personal Use | Ownership Percentage | % Owner Occupied | | |
|---|---------------|-----------------------|----------------------|------------------|---------|---------|
| Prop #1 | | | | | | |
| Prop #2 | | | | | | |
| Prop #3 | | | | | | |
| Prop #4 | | | | | | |
| Prop #5 | | | | | | |
| Prop #6 | | | | | | |
| Enter Income & Expenses Amount at 100% | Prop #1 | Prop #2 | Prop #3 | Prop #4 | Prop #5 | Prop #6 |
| Total Gross Income Received | | | | | | |
| Advertising | | | | | | |
| Association Dues | | | | | | |
| Auto & Travel | | | | | | |
| Cleaning & Maintenance | | | | | | |
| Commissions | | | | | | |
| Gardening & Landscaping | | | | | | |
| Insurance | | | | | | |
| Interest- Mortgage Paid to Banks | | | | | | |
| Interest- Other | | | | | | |
| Legal & Professional Fees | | | | | | |
| Licenses & Permits | | | | | | |
| Management Fees | | | | | | |
| Office Expenses | | | | | | |
| Pest Control | | | | | | |
| Repairs- Carpenter & Screens | | | | | | |
| Painting & Decorating | | | | | | |
| Plumbing & Electrical | | | | | | |
| Roofing | | | | | | |
| Salaries & Wages (Bring Payroll Records- Required) | | | | | | |
| Security & Safety | | | | | | |
| Supplies | | | | | | |
| Taxes- Property/Real Estate | | | | | | |
| Other | | | | | | |
| Trash Removal | | | | | | |
| Telephone | | | | | | |
| Utilities | | | | | | |
| Replacements | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Depreciation (Bring Schedules) | | | | | | |
| Totals | | | | | | |

Be sure to bring your escrow papers, county tax bill or other proof of cost and receipts or purchase contracts for any large purchase.

**THE FOLLOWING IS A GUIDELINE, BRING YOUR P & L OR INCOME STATEMENT
SOLE BUSINESS OWNER/SOLE PROPRIETORSHIP**

BUSINESS INCOME & EXPENSE – SCHEDULE C

| | |
|-------------------|---|
| Business Name: | Business Activity Including Product or Service: |
| City, State, Zip: | Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other |
| Employer ID# | Inventory Method: <input type="checkbox"/> Cost <input type="checkbox"/> Lower C/M <input type="checkbox"/> Other |
| | Who operates This Business (please circle): |
| | <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse |

BRING ALL 1099'S

| | | | |
|--------------------------------|-----|--|--|
| Gross Receipts/ Total Income | | Office Expense | |
| Returns & Allowances | () | Outside Services/Contract Services | |
| Beginning Inventory | | Parking | |
| Purchases | | Pension & Profit Sharing Plans | |
| Cost of Items for Personal Use | | Postage | |
| Cost of Labor | | Printing | |
| Materials & Supplies | | Rent or Lease of Machinery/Equipment | |
| Other Costs | | Rent or Lease of Other Business Property | |
| Ending Inventory | () | Repairs | |
| Accounting | | Research Expense | |
| Advertising | | Security & Safety | |
| Amortization (Bring Schedule) | | Storage | |
| Bad Debts | | Supplies | |
| Bank Service Charges | | Taxes- Business | |
| Car & Truck Expenses | | - Payroll | |
| Cellular Phone Charges | | - Property | |
| Collection Expenses | | - Other | |
| Commissions | | Telephone | |
| Computer Upgrade | | Tools | |
| Computer Software | | Travel- Airfare | |
| Online Charges | | - Lodging | |
| Depreciation (Bring Schedules) | | - Meals | |
| Dues & Publications | | - Other | |
| Education Expenses | | Utilities | |
| Employee Benefit Programs | | Wages (Bring Payroll Records- Required) | |
| Freight & Delivery | | Office in Home- Sq. Footage of Office | |
| Gifts | | Office in Home- Total Sq. Footage of Home | |
| Insurance | | Office in Home- Rent | |
| Interest Expense - Mortgage | | Office in Home- Insurance | |
| Interest Expense - Other | | Office in Home- Utilities | |
| Janitorial Service | | Office in Home- Repairs & Maintenance | |
| Laundry & Cleaning | | Office in Home- Supplies | |
| Legal & Professional Fees | | | |
| Licenses & Permits | | Purchase of Home | |
| Meals & Entertainment | | Other (please list) Go to pg 6 under notes | |

List all Assets Bought or Sold by the Business during 2017.