



BORING
and ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS, INC.

161 E. Main Street
Versailles, Ohio 45380
Phone: 937-526-4411
Fax: 937-526-5757

Dear Client:

We would like to welcome you to Boring & Associates CPA, Inc. We really appreciate your business. We have included a new client packet for your convenience. Please complete and return with your tax information. Please remember to include a copy of last year's completed tax return. Please also include a copy of your driver's license (and your spouses' license if applicable).

Please feel free to visit our website at www.boringcpa.com and click on "Tax Time Q & A". Here you will find answers to our most frequently asked questions. If you need any additional information please don't hesitate to call our office at 937-526-4411.

Thank you for your business,

Boring & Associates CPA, Inc.



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As we approach the start of the 2019 tax filing season enclosed are several pages to aid you in preparing for your 2019 tax return.

PAGE 1 is an annual engagement letter that we are requiring to have in our files to document the understanding of our services. Please read, and if acceptable, sign and date. We will need this in our files before we can release the completed return. If you have any questions or would like to discuss this letter, please give us a call. There are no changes to the service we are providing, just a needed document for our files.

PAGE 2 is an Organizer Questionnaire that will help make sure you don't miss any tax deductions you may be entitled to when filing your 2019 tax return. Answer the questions on both the front and back of the page and include with your tax return information.

PAGE 3 and following is a personal information packet. Please take a minute to update/correct any name changes, occupation, address, date of births and social security numbers for yourself, spouse and dependents (if applicable). Please add any new dependents for the 2019 tax year including; name, date of birth, social security number and gender. Mark out any dependents you can no longer claim. If you are uncertain whether you can still claim a dependent, please give us a call and we will be happy to help you make that determination. At the top of page four is your banking information that we have on file. If the information is correct, please sign your name next to your account number. If the information needs updated, please include a voided check when you bring in your taxes.

Please visit us on the web at www.boringcpa.com for our tax season hours.

Thank you for your business,

Boring & Associates CPA, Inc.

Boring & Associates CPA, Inc.
161 E Main St
Versailles, Ohio 45380
937-526-4411

Dear Your Name _____ & Spouse Name _____

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2019 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Accepted By: _____

Date: _____

Phone 937-526-4411 Ext. 200 website: www.boringcpa.com

website: www.boringcpa.com

Yes No

_____ Did your marital status change during the year? Explain _____ Date _____
 _____ Did your address change from last year? If yes, Please Insert your new address on page 1 of the organizer.
 _____ If yes, date moved _____ - _____ - 201____. Is your new address inside the city limits? _____
 _____ School District of new address _____ Indiana resident only: 1/1/18 -- County of residence _____
 _____ Were there any changes to dependents from last year? If yes, please explain: _____
 _____ For new dependents include Full Name, Date of Birth, Social Security # and Gender. Does the dependent live with you? _____
 _____ Are you claiming a dependent that does not live with you? Please indicate on the organizer beside the dependents name.
 _____ Attach divorce decree releasing dependent to be claimed by you. (If we do not already have on file.)
 _____ Were you, your spouse or a dependent in college for 2019?
 _____ If yes, please enclose 1098T issued by the college listing tuition paid in 2019. Did you pay the amount listed in Box 1? _____
 _____ Please supply proof of the tuition paid in 2019. Tuition credit is based on payments in 2019 not tuition billed.
 _____ If yes, did they attend full time for at least 5 months in 2019?
 _____ Cost of College Books & Required Materials 2019 \$_____ Please separate per student if more than 1 student.
 _____ Was the person attending college a high school student? If yes, please include the amount you paid for tuition. \$ _____
 _____ If you received a 1098T for tuition – was this tuition paid by you or by the high school? _____ You _____ High School
 _____ Did your employer reimburse you any education expenses? If yes, please include the amount you were reimbursed. \$ _____
 _____ Did you pay any student loan interest this year? If yes, enclose interest statement from lender.
 _____ Did you refinance your principle residence this year? Please enclose closing statement on new or refinanced loan.
 _____ Did you purchase a home this year? Please enclose closing statement.

Do you have investments with a broker? If so, did you receive an investment statement? These statements are often delayed as late as March 1st. Please make sure all investment statements are enclosed.

Did you make any contributions to an IRA or ROTH IRA (other than through work?)
 Regular _____ or Roth _____ Attach details of contribution amounts for 2019.

Did you make any withdrawals from an IRA, Keogh, SIMPLE, or SEP account? Enclose statement.

Did you receive any disability income during the year? Enclose statement.

Did you receive any distributions from a Health Savings Account (HSA) this year? Enclose statement 1099-SA
 If yes, were all distributions used to pay medical expenses?
 Enclose the HSA statement showing your total distributions – form 1099-SA—this is required to complete your return.

Did you make any contributions to a Health Savings Account in 2019?
 If yes, were these contributions (HSA) taken out of your paycheck? Yes _____ No _____
 If no, the amount contributed other than through work for 2019 \$ _____

Is your HSA Account _____ Single or _____ Family?

Did you enclose a copy of your last check stub for the year for all places you have worked?

Do you or your spouse receive social security?
 If yes, enclose SSA Statement issued by Social Security showing 2019 benefits received.

Did you receive Unemployment Benefits? If yes, please enclose an earnings statement.

Do you have income from Military Retirement? Enclose Statement

Are you an active member of the military stationed outside Ohio?

Do you have evidence to substantiate charitable contributions?
 Did you make any noncash charitable contributions (clothes, furniture, vehicles, etc.)?
 If yes, please enclose a list of donations, date and Fair Market Value of each donation.
 Miles driven for charity in 2019 # _____ at \$.14
 Did you make any major purchases in 2019 (cars, boats, motor home, cycle, etc.)?
 If yes, please enclose the invoice showing date, purchase price & sales tax paid.
 Did you build a home in 2019? Please list Sales Tax Paid on Home (Materials, Appliances & Fixtures etc.)\$ _____
 Did you pay Real Estate taxes on your home? Amount paid in 2019 \$ _____

Continue on reverse side ----->----->----->----->----->-----> -----**Flip over for additional questions**----->

Yes No

BUSINESS AUTO MILES (If applicable)

Work related miles driven (do not include miles to and from work).

Business auto miles driven January – December 2019 # _____ @ \$.535

Total miles vehicle was driven for the year _____ Including business miles above. This is for information only. Amount, if any, you were reimbursed by your employer. \$ _____

INCOME AND DEDUCTIONS

Do you have substantiation for all income and expenses?

You are required to keep receipts to substantiate all income and deductions on your tax return.

We are not required to review all these documents but we need to know you have them in your records

Did you make Ohio Political contributions in 2019? If so please enclose a receipt for amount contributed.

MISCELLANEOUS INFORMATION

Did you make gifts of more than \$14,000 to any individual in 2019? If yes, please indicate the amount \$ _____

Did you incur any adoption expenses? If yes, please indicate the amount \$ _____.

Did you incur any expenses working as a teacher, counselor or Principal for classes K-12 in 2019?

If yes, please list the amount incurred \$ _____

Will you or your spouse retire in 2019?

Did you pay for daycare in 2019? If so please list the amount paid, to whom paid the Social Security Number and address of person paid. For a business list the Business name, federal ID# and address as well as amount paid.

Care Provider _____ Amount pd\$ _____ SS# or Federal ID# _____

Address _____

Did you make any contributions to an Ohio Educational 529 Plan account?

If yes, please enclose documents showing the contributions made.

If yes, please indicate if it was an Ohio 529 Plan or another state _____ Ohio _____ Another State

Were you the beneficiary of an estate that was settled in 2019? Enclose Schedule K-1 from the estate if applicable

Please check with the executor (or attorney) of the estate to determine if a K-1 will be issued.

Did you incur moving costs because of a job change with a greater than 49 mile distance? Please enclose cost of move.

MEDICAL INFORMATION - List amounts paid in 2019. Medical expenses are allowed in the year paid, not the year incurred.

Do not send receipts, just list totals paid below:

Dental, Eye, Medical, Hearing Aids, etc. \$ _____ Prescriptions \$ _____

Medical miles driven January – December 2019 # _____ @ \$.17

Long Term Care Insurance paid 2019 \$ _____ Taxpayer \$ _____ Spouse

Health Insurance (**DO NOT** include pretax insurance paid through work) \$ _____.

If you pay Medicare and it's listed on your Social Security statement please do not list it here.

Medicare premiums paid but not listed on SSA statement enclosed \$ _____.

How much of the above medical expenses were reimbursed to you through your HSA or a medical reimbursement account \$ _____.

If you have health insurance withheld from your retirement benefits (SERS/STRS) please enclose your December retirement check stub which lists your Health Insurance cost for the year.

BUSINESSES AND FARMERS - If you do not have a business or farm you can skip to: Closing Questions.

IRS requires the following two questions be answered on your Business Schedule C or Farm Schedule F tax return for 2019.

1. Did you make any payments in 2019 that would require you to file form 1099?

2. If yes, did you or will you file all required form 1099's?

For detailed information about who is required to file 1099's and what amounts to report please visit our website at www.boringcpa.com

If your business or farm purchased assets in 2019 we need to know the date of purchase and if the asset was new or used.

If a vehicle (car or truck) was purchased we need to know if the GVS is greater than 6,000 lbs.

(FARMERS): List separately seed, chemicals and fertilizer in your expenses. (DO NOT total them together).

If you are a business or farmer with Ohio income of \$150,000 or greater your annual Commercial Activity Tax (CAT) is due May 10, 2019. Would you like us to complete this return for you?

Closing Questions

Did you and all your dependents have health coverage for entire year 2019? Enclose proof with all 1095 forms you received.

Did you complete, sign and enclose the Health Insurance Coverage Paper?

Did you receive any premium health insurance credits from the Market Place? Enclose form 1095A stating credits received.

Did you sign and enclose the annual engagement letter?

Date: _____

New Client Information Sheet

Full Name _____ Date of Birth _____
Occupation _____

Spouse Full Name _____ Date of Birth _____
Occupation _____

Address _____
City _____, State _____ Zip _____

Did you live at the above address all of 2019? Yes or No *(If no-complete bottom portion of this page)

School District _____
Ohio County _____ Indiana County _____
E-mail Address _____
Home Phone _____
Business Phone _____ Ext # _____
Cell Phone: Husband _____ Wife _____

Dependent's Name	Social Security #	Date of Birth	Gender	Live with you all year
_____	- - -	_____	M/F	Yes or No
_____	- - -	_____	M/F	Yes or No
_____	- - -	_____	M/F	Yes or No
_____	- - -	_____	M/F	Yes or No
_____	- - -	_____	M/F	Yes or No

Direct Deposit or Check In Mail (if direct deposit, please attach a copy of a voided check)

Driver's License #: _____ Issue Date: _____ Expiration Date: _____

Spouse's Driver License #: _____ Issue Date: _____ Expiration Date: _____

*2019 addresses you lived: Only complete if you answered no to the address question above

Jan 1, 2019 - through _____, 2019

Address _____
City _____, State _____ Zip _____

School District _____

Inside city limits Yes or No

Referred by _____

Deposit, Electronic Funds Withdrawal**Direct Deposit/Electronic Funds Withdrawal**

Per IRS Security Summit requirements, bank information must be verified by the taxpayer annually. Enter electronic funds withdrawal (EFW) account information in this section and requested payment date on Screen ELF. Enter the taxpayer's daytime telephone number on Screen 1040.

Taxpayer verified all bank info by: (1 = UltraTax CS eSignature, 2 = Paper, Signed and Returned 3 = Web Organizer Returned, 4 = Other, 5 = Proforma Only) ☐

Verification method, if other: _____

Primary account:

Routing transit number ☒

Name of financial institution ☒

Depositor account number ☒

Type of account (1 = Savings, 2 = Checking, 3 = IRA (Traditional, Roth, or SEP-IRA)) ☐

Joint account (MFJ only; both names are on the account) ☐

Non-US financial institution (International ACH transactions) ☐

For 2019, if you are requesting direct deposit for any possible refunds, the Federal government is requiring that we have verification of banking information. It is imperative that you provide:

1. Routing number
2. Account number
3. Initials beside your information to confirm it is correct

We are also required, by law, to have current driver's license information in order to electronically file. Please fill in all driver's license information below or bring a copy of your of your license when you come in to the office.

BLANK

Form ID: IDAuth

Identity Authentication

7

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) 1 [1]

Identification number ***** ☒ [2]

Issue date ☒ [3]

Expiration date (mm/dd/yyyy) EXPIRES BEFORE 04/15/20 ☒ [4]

Location of issuance (State issued only) [5]

Document number (New York only) [6]

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) 1 [9]

Identification number ***** # ***** ☒ [10]

Issue date ☒ [11]

Expiration date (mm/dd/yyyy) EXPIRES BEFORE 04/15/20 ☒ [12]

Location of issuance (State issued only) [13]

Document number (New York only) [14]

NOTES/QUESTIONS:

Income: B1

Interest Income

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
___	ENCLOSED ALL BANK INTEREST STATEMENTS	_____	_____
___	_____	_____	_____
___	_____	_____	_____
___	_____	_____	_____
___	_____	_____	_____

Income: B3

Seller Financed Mortgage Interest

T, S, J ___ Payer's name _____ Payer's social security number _____
 Payer's address, city, state, zip code _____
 Amount received in 2019 _____ Amount received in 2018 _____

Income: B2

Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
___	_____	_____	_____	_____
___	_____	_____	_____	_____
___	_____	_____	_____	_____
___	_____	_____	_____	_____
___	_____	_____	_____	_____

Income: D

Sales of Stocks, Securities, and Other Investment Property

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
___	_____	_____	_____	_____	_____
___	_____	_____	_____	_____	_____
___	_____	_____	_____	_____	_____
___	_____	_____	_____	_____	_____
___	_____	_____	_____	_____	_____
___	_____	_____	_____	_____	_____
___	_____	_____	_____	_____	_____
___	_____	_____	_____	_____	_____

Income: Income

Other Income

Please provide copies of all supporting documentation.

		2019 Information	Prior Year Information
State and local income tax refunds		_____	_____
Alimony received	T/S Agreement Date	2019 Information	Prior Year Information
	___	_____	_____
Unemployment compensation Unemployment compensation repaid Social security benefits Medicare premiums to be reported on Schedule A Railroad retirement benefits	Taxpayer	Spouse	Prior Year Information
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
T/S/J		2019 Information	Prior Year Information
Other Income:		_____	_____
___	_____	_____	_____
___	_____	_____	_____

Below is a list of the forms as reported in last year's tax return. Please provide copies of all 1099-INT and 1099-DIV you received. To indicate which forms are attached, enter a "1" for attached in the field provided. To indicate which forms are not applicable, enter a "2" for not applicable (N/A) in the field provided. Otherwise, leave this field blank.

[illegible]

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer

Spouse

Traditional IRA Contributions for 2019 -

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2019

Roth IRA Contributions for 2019 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2019

Educate: Educate2

Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2019 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2019 Information	Prior Year Information
___	ENCLOSE STUDENT LOAN INTEREST	___	___
___	___	___	___

Complete this section if you paid qualified education expenses for higher education costs in 2019.
 Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	___	ENCLOSED	TUITION STATEMENT	___	___
___	___	___	___	___	___	___
___	___	___	___	___	___	___
___	___	___	___	___	___	___

*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home due to service in the armed forces.

Description of move

Taxpayer/Spouse/Joint (T, S, J)

Mark if the move was due to service in the armed forces

Number of miles from old home to new workplace

Number of miles from old home to old workplace

Mark if move is outside United States or its possessions

Transportation and storage expenses

Travel and lodging (not including meals)

Total amount reimbursed for moving expenses

1040 Adj: OtherAdj

Other Adjustments to Income

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2019 Information	Prior Year Information
___	___	___	___	___	___

Street address

City, State and Zip code

*Enter the divorce/separation agreement date

Taxpayer

Spouse

Prior Year Information

Educator expenses:

Other adjustments:

Farm Income - General Information

Please provide all Forms 1099-K

1

Preparer use only

2019 Information

Prior Year Information

Taxpayer/Spouse/Joint (T, S, J) _____ [2]

Employer identification number _____ [3]

Description YOUR BUSINESS NAME _____ [4]

Principal Product _____ [5]

State postal code _____ [6]

Accounting method (1 = Cash, 2 = Accrual) _____ [7]

Agricultural activity code _____ [9]

Did you "materially participate" in this business? (Y, N) _____ [12]

Did you make any payments in 2019 that require you to file Form(s) 1099? (Y, N) _____ [14]

If "Yes", did you or will you file all required Forms 1099? (Y, N) _____ [16]

Mark if Schedule F net income or loss should be excluded from self-employment income _____ [18]

Medical insurance premiums paid by this activity + _____ [21]

Long-term care premiums paid by this activity + _____ [25]

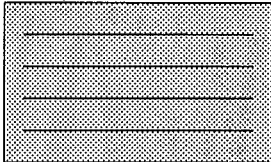
Schedule F Income

Sales Code**

2019 Information

Prior Year Information

Income description

_____	_____	+	_____	[35]	
_____	_____	+	_____		
_____	_____	+	_____		
_____	_____	+	_____		
_____	_____	+	_____		

** Sales Codes

1 = Cash sales of items bought for resale

4 = Custom hire (machine work)

2 = Cash sales of items raised

5 = Other income

3 = Accrual sales

2019 Information

Prior Year Information

Cost or other basis of livestock and other items you bought for resale (Cash method) + _____ [37]

Beginning inventory of livestock and other items (Accrual method) + _____ [39]

Accrual cost of livestock, produce, grains, and other products purchased + _____ [41]

Ending inventory of livestock and other items (Accrual method) + _____ [43]

Total cooperative distributions you received + _____ [45]

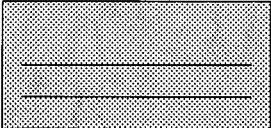
Taxable cooperative distributions you received + _____ [47]

2019 Total

2019 Taxable

Prior Year Information

Agricultural program payments

_____	+	_____	+	_____	[50]	
_____	+	_____	+	_____		
_____	+	_____	+	_____		

2019 Information

Prior Year Information

CRP payments received while enrolled to receive social security or disability benefits + _____ [52]

Commodity credit loans reported under election: _____ [54]

Total commodity credit loans forfeited + _____ [56]

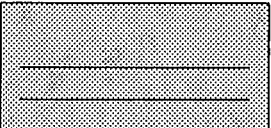
Taxable commodity credit loans forfeited + _____ [58]

2019 Total

2019 Taxable

Prior Year Information

Total crop insurance proceeds you received in 2019

_____	+	_____	+	_____	[61]	
_____	+	_____	+	_____		
_____	+	_____	+	_____		

Mark if electing to defer crop insurance proceeds to 2020 _____ [63]

Crop insurance proceeds deferred from 2018 + _____ [65]

Control Totals +

FARM

Form ID: F-1

Farm Income - General Information

Please provide all Forms 1099-K

1

Preparer use only

2019 Information

Prior Year Information

Taxpayer/Spouse/Joint (T, S, J) _____ [2]

Employer identification number _____ [3]

Description _____ [4]

YOUR BUSINESS NAME

Principal Product _____ [5]

State postal code _____ [6]

Accounting method (1 = Cash, 2 = Accrual) _____ [7]

Agricultural activity code _____ [9]

Did you "materially participate" in this business? (Y, N) _____ [12]

Did you make any payments in 2019 that require you to file Form(s) 1099? (Y, N) _____ [14]

If "Yes", did you or will you file all required Forms 1099? (Y, N) _____ [16]

Mark if Schedule F net income or loss should be excluded from self-employment income _____ [18]

Medical insurance premiums paid by this activity + _____ [21]

Long-term care premiums paid by this activity + _____ [25]

Schedule F Income

Sales Code**

Income description

2019 Information

Prior Year Information

_____	_____	+	_____ [35]	
_____	_____	+	_____	
_____	_____	+	_____	
_____	_____	+	_____	
_____	_____	+	_____	

** Sales Codes

1 = Cash sales of items bought for resale

4 = Custom hire (machine work)

2 = Cash sales of items raised

5 = Other income

3 = Accrual sales

2019 Information

Prior Year Information

Cost or other basis of livestock and other items you bought for resale (Cash method) + _____ [37]

Beginning inventory of livestock and other items (Accrual method) + _____ [39]

Accrual cost of livestock, produce, grains, and other products purchased + _____ [41]

Ending inventory of livestock and other items (Accrual method) + _____ [43]

Total cooperative distributions you received + _____ [45]

Taxable cooperative distributions you received + _____ [47]

2019 Total

2019 Taxable

Prior Year Information

Agricultural program payments

_____	+	_____	+	_____ [50]	
_____	+	_____	+	_____	
_____	+	_____	+	_____	

2019 Information

Prior Year Information

CRP payments received while enrolled to receive social security or disability benefits + _____ [52]

Commodity credit loans reported under election: _____ [54]

Total commodity credit loans forfeited + _____ [56]

Taxable commodity credit loans forfeited + _____ [58]

2019 Total

2019 Taxable

Prior Year Information

Total crop insurance proceeds you received in 2019

_____	+	_____	+	_____ [61]	
_____	+	_____	+	_____	
_____	+	_____	+	_____	

Mark if electing to defer crop insurance proceeds to 2020 _____ [63]

Crop insurance proceeds deferred from 2018 + _____ [65]

Control Totals +

FARM

Form ID: F-1

1

Preparer use only

Description

YOUR BUSINESS NAME

2019 Information

Prior Year Information

Car and truck expenses	+ _____ [5]	
Chemicals	+ _____ [7]	
Conservation expenses	+ _____ [9]	
Carryover from prior years	+ _____ [11]	
Custom hire (machine work)	+ _____ [13]	
Depreciation	+ _____ [15]	
Employee benefit programs (Include Small Employer Health Ins Premiums credit)	+ _____ [17]	
Feed purchased	+ _____ [19]	
Fertilizers and lime	+ _____ [21]	
Freight and trucking	+ _____ [23]	
Gasoline, fuel, and oil	+ _____ [25]	
Insurance (Other than health)		
_____	+ _____ [28]	
_____	+ _____	
_____	+ _____	
Mortgage Interest (Paid to banks, etc.)		
_____	+ _____ [30]	
_____	+ _____	
_____	+ _____	
Other interest	+ _____ [32]	
Labor hired (Less employment credit)	+ _____ [34]	
Pension and profit sharing	+ _____ [36]	
Rent - vehicles, machinery, and equipment	+ _____ [38]	
Rent - other	+ _____ [40]	
Repairs and maintenance	+ _____ [42]	
Seed and plants purchased	+ _____ [44]	
Storage and warehousing	+ _____ [46]	
Supplies purchased	+ _____ [48]	
Taxes:		
_____	+ _____ [50]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Utilities	+ _____ [52]	
Veterinary, breeding, and medicine	+ _____ [54]	
Other expenses:		
_____	+ _____ [56]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Preproductive period expenses	+ _____ [58]	

Control Totals +

FARM

Form ID: F-2

Education Credits and Tuition and Fees Deduction

54

Please provide all copies of Form 1098-T.

Educational institutions use Form 1098-T to report qualified education expenses. An eligible educational institution is any college, university, or vocational school eligible to participate in a student aid program administered by the U.S. Department of Education.

Preparer - Enter on Screen Educate2

Taxpayer/Spouse (T, S)

[8]

Education code (1=American Opportunity Credit, 2=Lifetime Learning Credit, 3=Tuition and Fees Deduction)

Student's social security number

Student's first name

Student's last name

ENCLOSEDTUITION STATEMENT**Institution Information**

Enter information from each institution on a separate page, including the complete address and federal identification number of the institution

Institution's federal identification number

[8]

Institution's name

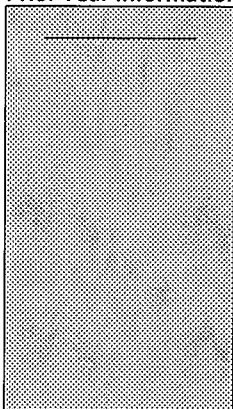
Institution's street address

Institution's city, state, zip code

Tuition Paid and Related Information

Amounts reported in Box 1 may not reflect the actual amount paid for the student during 2019.

Enter the amount actually paid during 2019.

	2019 Information	Prior Year Information
Tuition paid (Enter only the amount actually paid) (Box 1)	+ _____ [8]	
Field no longer applicable	_____	
Educational institution changed its reporting method for 2019 (Box 3)	_____	
Adjustments made for a prior year (Box 4)	_____	
Scholarships or grants (Box 5)	_____	
Adjustments to scholarships or grants for a prior year (Box 6)	_____	
Box 1 or 2 includes amounts for an academic period beginning January - March 2020 (Box 7)	_____	
At least half-time student (Box 8)	_____	
Graduate student (Box 9) (1=Yes, 2=No)	_____	
Insurance contract reimbursement/refund (Box 10)	_____	
Non-Institution expenses (Books and fees not paid directly to the educational institution)	_____	
American Opportunity Tax Credit (AOTC) disqualifier	_____	
1 = Not pursuing degree, 2 = Not enrolled at least half-time, 3 = Felony drug conviction, 4 = 4 yrs post-secondary education before 2019		

NOTES/QUESTIONS: