|  |  |  |
| --- | --- | --- |
|  | Farm Management Services, Inc. PO Box 622, Concordia, KS 66901-0622  Telephone: (785) 243-1854 Fax: (785) 243-1873  email: [fmsi@farmtaxpro.com](mailto:fmsi@farmtaxpro.com) website: www.farmtaxpro.com |  |
|  |  |  |
|  | **TAX ORGANIZER** |  |
|  | Please carefully read & complete this questionnaire **BEFORE** your appointment |  |
|  |  |  |
|  | Form 1099 Requirements **FMSI will transmit 1099-MISC Forms to IRS on January 31 persuant to Public Law 114-113** |  |
|  | Did you make any payments that would require you to file Form(s) 1099? | **Y N** |
|  | If “YES”, did you or will you file all required Forms 1099? | **Y N** |
|  |  |  |
|  | **Employer Information for W-2s** |  |
|  | **Payroll Information**: Do you have the W-2 Worksheet OR Page 5 in the Farm Account Book (Record of Wages Paid) filled out for **ALL** employees. | **Y N** |
|  |  |  |
|  | **W-2’s CANNOT BE FINALIZED UNTIL ALL NAMES, ADDRESSES & SOC SEC NUMBERS ARE COMPLETE.** |  |
|  |  |  |
|  | Totaling each employee’s wages separately will aid in the preparation of Form 943.  FICA, Federal Withholding and State Tax Deposits made during the year should be listed either on Page 5 of the Farm Account Book or on the W-2 Worksheet. |  |
|  | ***Please provide EFTPS and/or KSWebTax information***  **We will need to verify amounts you paid from either a print-out provided by you or by accessing your account(s) online.** Please have your **USERNAME** and **PIN** available. |  |
|  |  |  |
|  | Personal Information |  |
|  |  |  |
| 1. | Was there a birth, adoption, marriage, divorce or death in your **IMMEDIATE** family this past year? | **Y N** |
|  |  |  |
|  | Please provide **new** dependent’s name, date of birth and social security number. **Dependent’s Social Security Number and Name must match their Social Security Card.** |  |
|  | Name Social Security Number Date of Birth ~ Date of Death . |  |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_­\_\_\_\_/\_\_\_/\_\_\_\_\_\_\_\_­\_\_\_\_\_/\_\_\_/\_\_\_\_\_\_\_ |  |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_/\_\_\_/\_\_\_\_\_\_\_\_\_\_\_\_\_/\_\_\_/\_\_\_\_\_\_\_ |  |
|  |  |  |
| 2. | Did you move, get a PO Box, or did your address change this past year? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Township:\_\_\_\_\_\_\_\_\_\_\_\_\_    Current Email address: . Cell Phone#:\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 3. | Please provide your date of birth \_\_\_\_/\_\_\_\_/\_\_\_\_ (you) \_\_\_\_/\_\_\_\_/\_\_\_\_ (spouse) |  |
|  | (Necessary to determine eligibility for certain tax credits) |  |
|  |  |  |

|  |  |  |
| --- | --- | --- |
|  | Dependent Information |  |
|  |  |  |
| 1. | Did you have **child or dependent care expenses** to enable you to work?  Please complete the following or specify where located: | **Y N N/A** |
|  | Name of Provider Address SS# or ID# Amount Paid |  |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_ |  |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
| 2. | Do you have a child who is under age 19 or a full time student under age 24 with investment (unearned) income: □ Greater than $2,300? and  With **earned** income: □ Greater than $2,500? | **Y N** |
| 3. | As the result of a divorce, are you a custodial / non-custodial parent claiming a dependent child?  Please review **Form 8332** with your fieldman. | **Y N** |
|  |  |  |
|  | Education Information |  |
|  |  |  |
| 1. | Did you pay **college tuition** for anyone in your family? **Form 1098-T** **MUST BE FURNISHED** from each institution w/documentation of payments made. | **Y N** |
|  | Amount Paid: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for Books & Supplies |  |
|  | Amount Paid: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Institution: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Amount Paid: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Institution: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
|  | Estimated Tax Payments |  |
|  |  |  |
|  | If you paid **ESTIMATED INCOME TAXES** complete the section below: |  |
|  | Date Paid Federal $ State $ . |  |
|  |  |  |
|  | First Quarter, APRIL \_\_\_\_/\_\_\_\_/\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Second Quarter, JUNE \_\_\_\_/\_\_\_\_/\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Third Quarter, SEPT. \_\_\_\_/\_\_\_\_/\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Fourth Quarter, JAN. \_\_\_\_/\_\_\_\_/\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
|  | 1099 ⁄ W-2 ⁄ K-1 Forms |  |
|  |  |  |
| 1. | Have you and/or your spouse received all **W-2 forms**? | **Y N N/A** |
|  |  |  |
| 2. | List **1099 Forms** not yet received needed to prepare taxes: |  |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
| 3. | Did you have **federal bond interest** and/or **dividends** received from **KANSAS corporations**?  Please list: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_­­­­­­­­­­­­­­­­­­­­­­­­­­­­­­­­­­­\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 4. | Did you **receive** any **tax-exempt** **interest**?  If so, please have amounts available if not shown on Form 1099-INT. | **Y N** |
|  | Source \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Amount \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
| 5. | Did you **SELL** any MUTUAL FUNDS OR STOCKS, NON-FARM INVESTMENTS/PROPERTY, or  has any become worthless? Must provide information on **tax basis** or cost and **Form 1099B**. | **Y N** |
|  | Health Insurance |  |
|  |  |  |
| 1. | If **Self-Employed**, furnish your **Health Insurance Premiums Paid** $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Any **Children's** Health Insurance Premiums Paid Separately $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Health Insurance Company Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
| 2. | Did you pay **Long-term Care** Premiums? Filer $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Spouse $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 3. | Did you contribute to and/or receive distributions from a Health Savings Account (HSA)?  Please provide Forms 5498-SA and/or 1099-SA | **Y N** |
|  |  |  |
|  | IRA & Retirement Plan Information |  |
|  |  |  |
| 1. | Were you OR your spouse an active participant in a **qualified pension plan** of your employer?  Please verify that amounts are correct on W-2 Form(s). | **Y N** |
|  |  |  |
| 2. | Did you have an **IRA** or **self-employed retirement plan**? List amounts contributed and dates: | **Y N** |
|  | Filer Date ~ Spouse Date . |  |
|  | **Regular** IRA Contr $\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_/\_\_\_\_/\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ |  |
|  | **ROTH** IRA Contr $\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_/\_\_\_\_/\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ |  |
|  | **Keogh** (**SEP**) Contr $\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_/\_\_\_\_/\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ |  |
|  |  |  |
|  | *Please provide* ***Form 1099-R*** *if you did any of the following:* |  |
|  |  |  |
| 3. | **Rolled over** a profit sharing or retirement plan distribution into another plan. Company Names:  FROM: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  | TO: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
| 4. | Converted an existing IRA or SEP to a **ROTH IRA**. | **Y N** |
|  | Company Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
| 5. | Received a **distribution from an IRA, Pension, or Profit Sharing Plan**. | **Y N** |
|  | Company Name(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Other Business Income & Expense |  |
|  |  |  |
| 1. | Did you have **RENTAL PROPERTY INCOME & EXPENSES**?  Where listed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 2. | Did you receive **WIND**, **OIL** or **GAS** leases and/or royalties?  Where listed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 3. | Did you receive **SAND** or **GRAVEL** royalties?  Where listed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 4. | Did you have income or loss from **PARTNERSHIPS** or **TRUSTS**? Please have Schedule **K-1’s** available. | **Y N** |
|  |  |  |
| 5. | Did you have a **business OTHER than farming**? Where listed:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 6. | Did you have **non-taxable disaster or insurance proceeds**? If yes, where are they listed? | **Y N** |
|  | Company \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Amount $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
| 7. | Did you **travel between** a first and second **job**? | **Y N** |
|  |  |  |
| 8. | List mileage driven on the corresponding line if using the standard mileage rate deduction: |  |
|  | |  |  |  | | --- | --- | --- | | **Purpose** | **Your Mileage January 1 thru December 31** |  | | Business |  |  | | Medical/Moving |  |  | | Charitable |  |  | |  |
| 9. | |  |  | | --- | --- | | Do you or your spouse claim **business deductions for the use of a car(s) or pickup(s)**?  Section (C) **MUST** be completed. |  | | **Y N** |
| a) | Do you have evidence to support your deduction? □ Yes □ No |  |
| b) | If yes, is the evidence written? □ Yes □ No |  |
| c) | Do you have another vehicle available for personal use? □ Yes □ No |  |
|  |  |  |
|  | *AUTOMOBILE EXPENSES* for Autos NOT on depreciation Car #1 Car #2 Car #3 . |  |
|  |  |  |
|  | Total Miles Auto Driven, Personal & Business . |  |
|  |  |  |
|  | Total Bus. Miles Driven (logbook/other records) . |  |
|  |  |  |
|  | Ending Mileage December 31\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
|  | Miscellaneous |  |
| 1. | Are you going to **itemize deductions** if possible? Where are these expenses summarized? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 2. | Cash / Charitable Donation Substantiation. Charitable contributions of $250 or more to any one organization must have written acknowledgement from the organization [IRC170(f)(8)]. We need to have the acknowledgment (receipt) prior to filing your tax return or you cannot use the deduction. |  |
|  |  |  |
| 3. | Did you make home improvements qualifying for the Residential Energy Property Credit? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 4. | Did you make **gifts** of more than $17,000 to any individual? | **Y N** |
|  |  |  |
| 5. | Did you pay **Student Loan Interest** for Yourself? $\_\_\_\_\_\_\_\_\_\_\_ Your Spouse? $\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 6. | Did you or your spouse receive unemployment compensation? Form 1099-G | **Y N** |
|  | You $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Spouse $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  |  |  |
| 7. | Did you pay or receive any **court judgment or settlement**? | **Y N** |
|  |  |  |
| 8. | Did a creditor(s) **discharge a portion of your indebtedness**, or accept a transfer of property as payment for indebtedness, this year? | **Y N** |
|  |  |  |
| 9. | Did you have a **casualty or theft loss**? Have available itemized list (including original cost and value before/after loss) police report, and insurance recovery. | **Y N** |
|  |  |  |
| 10. | Does anyone OWE YOU MONEY for which you have exhausted all reasonable efforts to collect?  (only for businesses with accounts receivable) | **Y N** |
|  |  |  |
| 11. | Did you receive a **Homestead/Food Sales Tax Refund** or **Kansas Income Tax Rebate**?  Amount of refund and/or rebate: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
|  | Farm Income & Expense |  |
|  |  |  |
| 1. | If tax planning was completed, include the **Subtotal Estimate Sheet (blue page)** with your tax information. |  |
|  |  |  |
| 2. | Are all outstanding checks & deposits recorded? | **Y N** |
|  |  |  |
| 3. | **Is all information present to complete necessary 1099 Forms**? (names, addresses, social security numbers and amounts paid) Please list on Page 1 of your account book or on the 1099 Worksheet provided. | **Y N** |
|  |  |  |
| 4. | **Co-op Patronage Dividends.** Do **1099-Patr Forms** agree with entries in your records?  (possible tax free income is being received)  **PROVIDE ALL TAX CORRESPONDENCE FROM ALL CO-OPS WITH ACTIVITY** | **Y N** |
|  |  |  |
| 5. | **FSA Government Payments**. Does Form 1099-G equal payments listed in your records? | **Y N** |
|  | (Ask your Fieldman concerning submitting a request for detail listing of FSA payments) |  |
| 6. | **Commodity Futures and/or Options Trading.** Have monthly broker statements for each account and/or firm, Puts, Calls & Option information available.  December 31 Balance $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Company\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  December 31 Balance $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Company\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N**  **N/A** |
|  |  |  |
| 7. | Did you file for non-highway gas tax refunds with the State of Kansas?  If so, indicate gallons of non-highway gas: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N** |
|  |  |  |
| 8. | Did you sell additional livestock due to **drought** or **flood disaster**? | **Y N** |
|  |  |  |
| 9. | **Machinery purchased / traded**.   1. List newly acquired machinery as either “**NEW**” or “**USED**” 2. Provide all contract(s) or purchase order(s) showing either purchased outright or trade-in information. | **Y N**  **N/A** |
|  |  |  |
| 10. | Did you **sell land** or **machinery**, or trade for purchase outright land, livestock or machinery in a contractual agreement? Please provide contract, date purchased and original cost on all sales. | **Y N** |
|  |  |  |
| 11. | Did you **buy**, **sell** or **refinance real estate**? Have **closing statement**, escrow papers, and/or loan papers (fees could be deductible) available. (If residence was sold, have a list of improvements and their cost available) | **Y N** |
|  |  |  |
| 12. | Did you pay additional federal or state tax last year or receive an expected refund as result of an audit, error, or filing of a late return? If so, have the Government notice available. | **Y N** |
|  |  |  |
| 13. | Where are **Federal** and **State income tax refunds** received entered?  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Y N**  **N/A** |
|  |  |  |
| 14. | Are **CCC Commodity Loans** reported correctly? | **Y N** |
|  | Date taken as income \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date redeemed as income \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |