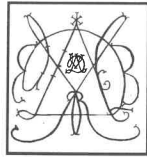


ANTHONY J. ALARIO 1941-1989  
ROBERT C. ALARIO, CPA/ MBA/ CSEP  
KAREN J. SPINELLI, CPA/ V.P.  
PATRICIA L. JONES, CPA  
NANCY F. WASHINGTON, CPA, MST



## Robert C. Alario

Certified Public Accountants, PC

75 North Main Street, Leominster, MA 01453

292 Park Avenue, Worcester, MA 01609

P.O. Box 354, Harvard, MA 01451

[www.robentalario.com](http://www.robentalario.com)

TELEPHONE  
978-534-1999  
508-755-7575  
978-772-0066

FAX  
978-534-0499  
508-755-7599  
978-772-3462

To: Tax Return Client

This 2016 Client Organizer is designed to assist you in gathering your tax information. If you prefer, we also offer Personalized Electronic Organizers available at [www.robentalario.com](http://www.robentalario.com). Call our office first for your ID number and password to enable you to access your personalized organizer.

Also available on our website and upon request for **daycare providers, rental property owners and business owners** is a summary sheet to organize all of your income and expenses.

### Tax Preparation Scheduling Options

Drop off your tax information anytime **OR**  
Call to schedule an appointment & **SPECIFY**  
if you would like a certain preparer.

Both options will allow you to meet with  
Bob or Nancy to review your final return.

Tax Season Hours begin **January 30, 2017**

#### **WORCESTER OFFICE:**

For hours, see [www.robentalario.com](http://www.robentalario.com)

#### **LEOMINSTER OFFICE:**

Mon thru Thur 8:30 a.m. to 8:00 p.m.

Friday 8:30 a.m. to 5:00 p.m.

Saturday 8:30 a.m. to 3:00 p.m.

#### **HARVARD OFFICE:**

Mon, Wed, Fri 8:30 a.m. to 5:00 p.m.

Tues and Thurs 8:30 a.m. to 8:00 p.m.

Saturday 8:30 a.m. to 3:00 p.m.

### Federal Tax Highlights

- **Please bring Form 1099-HC and 1095-A, 1095-B and / or 1095-C for proof of health insurance**
- The maximum IRA contributions allowed for 2016 are \$5,500 (\$6,500 if age 50 or older).
- The annual elective deferral limits for 2016 are: 401(k) or 403(b) up to \$18,000, or if age 50 or older \$24,000. For SIMPLE plans \$12,500 or \$15,500 if age 50 or older.
- The standard business mileage rate for 2016 is 54 cents per mile. The standard rate for 2017 is 53.5 cents per mile.
- The non-business energy property credit is a nonrefundable tax credit on items such as windows, doors, roofing, and insulation, which has a life-time limit of \$500.
- Form 1099-B (Proceeds from Broker Transactions) will begin to include cost basis information on most transactions and are not required to be mailed to taxpayers until February 15, 2017.
- IRS capitalization policies have changed. This may allow you to expense items up to \$2,500 rather than capitalize them.

My staff and I look forward to seeing you. We wish you peace and prosperity in the New Year.

Very Truly Yours,

Robert C. Alario, CPA, MBA, CSEP

**I (We) have submitted this information for the sole purpose of preparing my (our) tax return. Each item can be substantiated by receipts, cancelled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge. If applicable, both Taxpayer and Spouse must sign.**

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Date

**Taxpayer Name:** \_\_\_\_\_ **Spouse Name:** \_\_\_\_\_

**Best Phone Number to be Reached at:** \_\_\_\_\_

**Personal Information:**

	Yes	No
Did your address change during 2016?	___	___
Did your marital status change during 2016?	___	___

**Dependents:**

Were there any changes in dependents from the prior year? \_\_\_ \_\_\_  
 If new dependents please provide the information below.

**Name:** \_\_\_\_\_ **SS#:** \_\_\_\_\_ **Date of Birth:** \_\_\_\_\_

**Name:** \_\_\_\_\_ **SS#:** \_\_\_\_\_ **Date of Birth:** \_\_\_\_\_

Did any dependent have income of greater than \$6,300?	___	___
Did any dependent have unearned income of greater than \$1,050?	___	___
Did you pay for child or dependent care while you worked, looked for work or while you were a full time student?	___	___

If yes, please provide the information below.

Name of Provider	Address	ID# of Provider	Amount Paid

**Estimated Taxes Paid:**

	<u>Federal</u>			<u>State</u>	
Date Paid	Amount	Check #	Date Paid	Amount	Check #
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Income:**

*Submit all applicable informational tax forms, if any, to support items of income.*

	Yes	No
Salaries and Wages - Submit forms W-2	___	___
Interest Income - Submit forms 1099-INT	___	___
Dividend Income - Submit forms 1099-DIV	___	___
State Income Tax Refund - Submit forms 1099-G	___	___
Gains/Losses from Stock or Property Sales - Submit form 1099-B or 1099-S	___	___
Retirement Plan Distributions - Submit forms 1099-R	___	___
Unemployment Compensation - Submit forms 1099-G	___	___
Social Security Benefits - Submit forms SSA-1099	___	___
Gambling Winnings - Submit forms W-2G	___	___
Miscellaneous Income - Submit forms 1099-MISC	___	___
Rental Income and Expenses - Submit summary for each property	___	___
Self-Employment Income & Related Expenses - Submit summary for each business	___	___
Partnership, S-Corporation, Estate & Trust Income - Submit K-1 for each entity	___	___
<i>Ignore this request if we prepare the entity's tax return</i>		
Did you have any debts canceled, forgiven or refinanced? - Submit form 1099-C	___	___
Did you receive any alimony? <b>Amount:</b> _____	___	___

**Adjustments:**

Have you or do you plan to make any IRA contributions for 2016? **Yes** \_\_\_ **No** \_\_\_  
 If yes, please provide amount and type. **Traditional** \_\_\_\_\_ **Roth** \_\_\_\_\_  
*Contribution deadline is April 15, 2017.*

Were you required to make alimony payments? **Yes** \_\_\_ **No** \_\_\_  
*If yes, please provide the information below if not on last year's return.*  
**Amount paid:** \_\_\_\_\_ **Recipient's social security number:** \_\_\_\_\_

Student Loan Interest - Submit 1098-E **Yes** \_\_\_ **No** \_\_\_

Were you self-employed and paid health insurance premiums? **Yes** \_\_\_ **No** \_\_\_  
**Amount:** \_\_\_\_\_

**Itemized Deductions:**

Medical Expenses - Enter the amounts you paid and were not reimbursed for the following (include amounts for dependents you claim on your return)

Doctors, dentists, nurses, hospitals, prescription medicines: \_\_\_\_\_

Insurance premiums for medical and dental care (including those paid to the Health Insurance Marketplace: \_\_\_\_\_

Auto mileage \_\_\_\_\_

Travel, lodging, parking, tolls: \_\_\_\_\_

Misc. (ie - hearing aids, dentures, eyeglasses, contact lenses) \_\_\_\_\_

Long Term Care Insurance Premiums: **Taxpayer** \_\_\_\_\_ **Spouse** \_\_\_\_\_

Taxes

Real Estate Taxes \_\_\_\_\_

Excise Tax \_\_\_\_\_

Interest Expense

Home mortgage/equity interest and points - Submit Form 1098 \_\_\_\_\_

Home mortgage interest not reported on Form 1098 \_\_\_\_\_

Did you refinance a mortgage or take a home equity loan during the year? **Yes** \_\_\_ **No** \_\_\_

Investment Interest \_\_\_\_\_

Are you making any loan payments on a boat or recreational vehicle that has basic living accommodations such as a sleeping space, a toilet, and cooking facilities? **Yes** \_\_\_ **No** \_\_\_

Charitable Contributions

Donations by cash, check and credit card \_\_\_\_\_

Property Donations (Please attach list if over \$500) \_\_\_\_\_

Volunteer work - number of miles driven for which you have written record \_\_\_\_\_

Other Itemized Deductions

Unreimbursed employee expenses, such as, travel, transportation, meals or entertainment, union dues, uniforms and protective clothing, safety equipment, small tools, professional publications, physical examinations required by your employer, dues to professional organizations and chambers of commerce, commuting to a second job.

Description: \_\_\_\_\_ Amount: \_\_\_\_\_

Description: \_\_\_\_\_ Amount: \_\_\_\_\_

Description: \_\_\_\_\_ Amount: \_\_\_\_\_

Gambling Losses (up to gambling winnings) \_\_\_\_\_

Investment Expense \_\_\_\_\_

Safety Deposit Box Rental \_\_\_\_\_

Tax Preparation Fee \_\_\_\_\_

**Education Expenses:**

Please submit the following information for each individual that had higher education expenses during the year along with Form 1098-T.

Student \_\_\_\_\_ Fr. \_\_\_\_ Soph. \_\_\_\_ Jr. \_\_\_\_ Sr. \_\_\_\_ Grad. \_\_\_\_  
 Tuition, Fees & Required Expenses Paid \_\_\_\_\_ Full-Time or Part-Time

**Miscellaneous Questions**

	Yes	No
Did you receive an identity protection PIN from the IRS?	___	___
Did you move because of a job change?	___	___
Did you receive any distributions from your health savings account (HSA)?	___	___
Did you make any contribution to your health savings account (HSA)?	___	___
Did you retire or change jobs in 2016?	___	___
If you are older than 70 1/2 have you taken your annual Req. Min. Distribution?	___	___
If you are a retired public safety officer did your pension plan make a direct payment to your insurance company for health, accident or long term care insurance?	___	___
<i>If yes, please provide amount. _____</i>		
Do any bank or investment accounts reported in your name belong to a dependent or other individual?	___	___
Did you have any foreign bank accounts?	___	___
Did you or your spouse have financial accounts maintained by a foreign institution that totaled more than \$50,000 on the last day of the year or more than \$75,000 at any time during the year (\$100,000 and \$150,000, respectively, if married filing a joint return)?	___	___
Did you sell your personal residence in 2016?	___	___
Have you sold a principal residence within the last two years?	___	___
Did you engage in any put or call transactions or close any short sales or any other transaction not 1099-B reported?	___	___
Do you own any securities or hold any debts that became worthless during the year?	___	___
<i>If yes, provide details.</i>		
Did you acquire or sell a business in 2016?	___	___
Did you pay a babysitter, housekeeper, driver, yard worker, health aide or other \$2,000 or more to work for you?	___	___
Were you notified by the IRS or other taxing authority of any changes in prior year returns? (Bring notices)	___	___
Did you have expenditures for renewable energy source items such as solar, wind or geothermal to heat, cool or provide hot water for your primary residence?	___	___
Did you incur casualty or theft losses during the year?	___	___
<i>Provide detail including insurance reimbursement.</i>		
If you do NOT want to authorize Robert C. Alario, CPA PC to discuss the processing of you returns with the IRS and DOR check here. _____		
<b>If receiving a refund would you like to request direct deposit?</b>	___	___
<b>If you have a balance due would you like electronic withdrawal?</b>	___	___
<b>If yes, please provide the following:</b> Bank Name: _____		
Checking or Savings Routing #: _____ Account #: _____		
Owner of bank account: Taxpayer ___ Spouse ___ Joint ___		
Do you have a will?	___	___
Would you be interested in estate planning?	___	___
Would you be interested in financial planning?	___	___
Would you be interested in retirement planning?	___	___
<b>Any question left unanswered we will assume the response is NO.</b>		