NEIL S. KAHN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
KAHN-CO PROFESSIONAL BUILDING
31547 W. THIRTEEN MILE ROAD
FARMINGTON HILLS, MICHIGAN 48334
Neil S. Kahn, CPA PHONE (248) 324-0980 FAX (248) 324-0808 Ashley BK Grubbs, CPA
nsk@neilskahnpc.com www.neilskahnpc.com abkg@neilskahnpc.com

December 2017

Dear Prospective client:

With the year coming to a close, it is now time to wrap up our planning for 2016, begin looking forward into 2017, and start assembling and organizing the necessary information to properly complete your 2016 income tax return.

To assist you in meeting these objectives, we have included a memo highlighting many of the important changes in the tax laws that may affect you, as well as a tax planner customized specifically for you. As you go through the planner, please keep the following in mind:

1. If any information does not apply to you or is incorrect simply cross it out or make any necessary corrections.

2. Please be as detailed as possible. Keep in mind that the more information you supply and the better prepared you are, the more accurate your return will be and the greater chance we have to save you tax dollars.

3. If you have any questions or need assistance in completing the planner, please don’t hesitate to contact us.

Tax planning has become more complex and requires an examination of facts and circumstances. As the tax laws continue to become increasingly complicated and get less news coverage, it is important that we work as a team to save you the most tax dollars. If you need further assistance in personal and/or business planning, we offer a broad range of tax, accounting, computer, and financial services, and would gladly discuss this with you. If you have a family member, friend, or associate who would benefit from our services, please feel free to refer them to us.

We wish you and everybody around you a wonderful holiday season and hope the outlook for the coming year is a bright one.

Sincerely,

Neil S. Kahn
Neil S. Kahn, P.C.
Certified Public Accountants

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QUESTIONS

If any of the following items pertain to you or your spouse for the year 2017, check the appropriate box and include all pertinent details and statements.

PERSONAL INFORMATION

YES NO

Did your address change?................................ [ ] [ ]

New Address:____

____

Current telephone numbers:

Home ______________________________

Work (Taxpayer) ______________________________

Work (Spouse) ______________________________

Cell (Taxpayer) ______________________________

Cell (Spouse) ______________________________

E-Mail Address ______________________________

E-Mail Address ______________________________

What is your date of birth? ______________________________________

What is your spouse’s date of birth? _____________________________

Did your marital status change during the year?.......... [ ] [ ]

Drivers License

Taxpayer [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Issue Date [ ][ ][ ]

Expiration Date [ ][ ][ ]

Issuance State [ ][ ]

Spouse [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Issue Date [ ][ ][ ]

Expiration Date [ ][ ][ ]

Issuance State [ ][ ]

Financial Institution:___________________________________

Routing number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Checking number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Savings number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Did this information change from last year? .... [ ] [ ]

GENERAL

YES NO

Do you wish to designate $3 to the Presidential Election Campaign Fund?.. [ ] [ ]

Does your spouse wish to designate $3 to the Presidential Election Campaign Fund?................................ [ ] [ ]

Were you notified by the Internal Revenue Service or other taxing agency of changes to a prior year's return?..... [ ] [ ]

ELECTRONIC FUNDS YES NO

If you are entitled to a refund, do you want the taxing authorities to direct deposit this refund?.............. [ ] [ ]

If so, please provide:

Percentage to checking ___________

Percentage to savings ___________

Total 100%

If a payment is due with the filing of your tax return, would you like to use electronic funds withdrawal?............ [ ] [ ]

If yes, this will occur on April 17th unless you choose another date. Would you like a different withdrawal date?...... [ ] [ ]

HEALTH CARE COVERAGE

Were you and your dependents covered by minimal essential health coverage for the entire year?.................... [ ] [ ]

Did you or your dependents receive any Forms 1095-A, 1095-B or 1095-Cs? If yes, please provide a copy of all forms. [ ] [ ]

DEPENDENTS

Are there any changes in dependents from the prior year? [ ] [ ]

Are any of your dependents filing their own tax return or have over $1,050.00 of unearned income?................ [ ] [ ]

Are any of your dependents not citizens or residents of the U.S.?... [ ] [ ]

Are you claiming dependent children that did not live with you?.. [ ] [ ]

PURCHASES, SALES AND DEBT

Did you sell, purchase or exchange any real estate during the year? If yes, attach closing statements..... [ ] [ ]

Did you refinance the mortgage on your personal residence or take out a home-equity loan in 2017?................ [ ] [ ]

If yes, attach closing statements.

Did you have uncollectible debts or securities that became totally worthless during the year?.............. [ ] [ ]

Did you sell any property in 2017 for which you will receive payments in future years?...................... [ ] [ ]

Did you sell any stock at a loss and buy similar stock 30 days before or 30 days after the sale?.............. [ ] [ ]

Did you have any debts cancelled, forgiven, or refinanced during the year?........................... [ ] [ ]

Did you purchase any rental property or acquire an interest in a partnership or S corporation during 2017? [ ] [ ]

Did you sell any rental property or an existing interest in a partnership or S corporation during the year?..... [ ] [ ]

Did you start a new business during the year?............ [ ] [ ]

Did you receive over $10,000.00 cash in a single transaction in your trade or business?................. [ ] [ ]

RETIREMENT PLANS

	YES	NO
Did you receive any money from a pension plan, profit-sharing plan, or IRA during the year?..................	[ ]	[ ]
Are you or your spouse covered under an employer provided retirement plan?..	[ ]	[ ]
Have you or your spouse established a self-employed retirement plan for which contributions are deductible?	[ ]	[ ]
Did you or your spouse set up a Coverdell (educational) IRA during 2017 for anybody?...........................	[ ]	[ ]
Did you make any contributions to an education savings or 529 Plan account?	[ ]	[ ]
Do you or your spouse presently own an IRA?..............	[ ]	[ ]
Did you or your spouse use your IRA as security for a loan during 2017?.......................................	[ ]	[ ]
Did you or your spouse withdraw monies from an IRA to purchase a principle residence, pay for education expenses, or to pay medical expenses?..................	[ ]	[ ]

OTHER INCOME

Did you receive any Social Security benefits?............	[ ]	[ ]
Did you receive any non-taxable interest?................	[ ]	[ ]
Did you receive any disability payments this year?.......	[ ]	[ ]
Did you receive any alimony or maintenance payments?.....	[ ]	[ ]
Did you receive any money from life insurance policies?...	[ ]	[ ]
Did you receive any money from educational savings plans? Attach Form 1099-Q......................................	[ ]	[ ]

DEDUCTIONS

Did you receive a penalty on early withdrawal of savings?	[ ]	[ ]
Did you pay alimony or separate maintenance payments?....	[ ]	[ ]
Did you pay any student loan interest during the year? ..	[ ]	[ ]
Do you have evidence to substantiate charitable contributions?	[ ]	[ ]
Did you make any noncash charitable contributions?	[ ]	[ ]
Did you incur moving expenses because of a change in job location? (Distance of more than 50 miles).............	[ ]	[ ]
Did you incur a casualty or theft loss during the year? .	[ ]	[ ]
Did you make any major purchases during the year?	[ ]	[ ]
Did you make gifts of more than $14,000.00?	[ ]	[ ]

Tax law and IRS regulations allow a deduction for expenditures with respect to vehicle expense, travel away from home, meals and lodging, entertainment, and certain business gifts only if substantiation of the item can be provided by adequate records or sufficient corroborative evidence. Information that must be available includes:

- Amount
- Time and place of travel or entertainment
- Date and description of a gift
- Business purpose
- Business relationship to the person being entertained or receiving a gift

DEDUCTIONS (CONTINUED)	YES	NO
Do you have any substantiation, as previously described, for vehicle, travel and entertainment expenses to be deducted?..	[ ]	[ ]
Is this substantiation in the form of written documentation?..	[ ]	[ ]
Did you receive any reimbursement for vehicle, travel and entertainment expenses from your employer?.............	[ ]	[ ]
Did you make any payments in 2017 that would require you to file Form(s) 1099?..................................	[ ]	[ ]
If "Yes", did you or will you file all required 1099s?...	[ ]	[ ]

CREDITS

Did you pay for child or dependent care?.................	[ ]	[ ]
Did you pay an individual for domestic services performed in your home?..	[ ]	[ ]
Did you purchase a new hybrid or alternative motor vehicle during 2017?	[ ]	[ ]
Did you pay post-secondary tuition and fees in a degree or certificate program during 2017?..Attach Form 1098-T	[ ]	[ ]
Did you make energy efficient improvements to your main residence during 2017?	[ ]	[ ]

FOREIGN ACCOUNTS AND TRUSTS

Did you have a financial interest in or signature authority over a foreign financial account during the year?......	[ ]	[ ]
Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust during 2017?.....	[ ]	[ ]

I understand that my tax returns will be prepared from information I provide you through written and verbal communications and that this information will not be verified or audited.

To the best of my knowledge, the information above is accurate.

Signature of Taxpayer

Signature of Spouse

GENERAL

Taxpayer and Spouse:	Social Security Number	Date of Birth	Occupation
Dependents:	**Social Security Number**	**Date of Birth**	**Relationship**

Federal Estimated Tax Payments:

April 15, 2017

June 15, 2017

September 15, 2017

January 15, 2017

State Estimated Tax Payments:

April 15, 2017

June 15, 2017

September 15, 2017

December 31, 2017

January 15, 2017

City Estimated Tax Payments:

April 30, 2017

June 30, 2017

September 30, 2017

December 31, 2017

January 31, 2017

Do you expect your 2017 taxable income to be generally the same as 2017?

If no, explain the difference.

INCOME	2017	2016
Wages (Itemize; attach W-2’s)		
Interest income (Itemize; attach 1099’s)		
If receiving money on land contract, list name, address, and social security number of payer:		
Tax-Exempt Interest Income (Itemize; Do not include IRA earnings)		
Any interest penalty due to early withdrawal of savings?		

INCOME	2017			2016
Dividend Income (Itemize; attach 1099’s)				
	Ordinary	Capital	Non-	
	Gain	Gain	Taxable	

	2017	2016
S Corporation Income (Itemize; attach statement)		
Partnership Income (Itemize; attach statement)		

INCOME	2017	2016
State tax refunds		
Michigan Homestead property tax rebate		
Local tax refunds		
Business income (Fill in appropriate schedule)		
Commissions & fees (Itemize; attach statements)		
Gains & losses (Fill in appropriate schedule)		
Rents (Fill in appropriate schedule)		
Royalties		
Alimony received		
Unemployment Compensation		
Lottery Winnings		
Pensions & IRA’s (Itemize; attach statements)		
Social Security Benefits		
Taxpayer		
Total		
Medicare withheld		
Spouse		
Total		
Medicare withheld		
Disability income		
VA benefits		
Inheritance		
Gifts		
Insurance proceeds		
Legal settlements		
Aid to dependent children		
Child support		
Gambling Winnings (attach statements)		
Other (Itemize; attach statements)		

INCOME- BUSINESS	2017	2016
Income		
Gross Receipts or Sales		
Other Income (Itemize)		
Expenses		
Advertising		
Bank service charges		
Car expenses (fill in schedule following)		
Casual labor		
Commissions		
Computer specialist		
Dues and publications		
Entertainment		
Illustrator		
Insurance		
Auto		
Errors and omissions		
Fire and liability		
Employee health		
Workman’s compensation		
Interest		
Internet services		
Leased equipment		
Lodging		
Meals		
Office expense and supplies		
Postage		
Printing		
Promotion		
Professional		
Rent		
Repairs and maintenance		
Sub-contractors		
Supplies		
Website		

INCOME- BUSINESS	2017	2016
Expenses (con’t)		
Taxes-Payroll		
-Sales		
-Personal Property		
-Other		
Telephone		
Business		
Home (must attach copy of one month stmt)		
Cell (must attach copy of one month stmt)		
Travel		
Utilities		
Wages		
Materials purchased		
Returns and allowances		
Miscellaneous (Itemize)		
Capital expenditures/deletions		
(Attach statements)		

INCOME- BUSINESS	2017	2016
Automotive Expense		
If expenses pertain to more than one automobile,		
list each separately		
Vehicle #1		
Gas, oil, lubrication		
Repairs		
Tires, supplies, etc.		
Insurance		
Tags and license		
Lease payments- Attach copy of lease		
Other (Itemize)		
Date placed in service		
Total miles driven in 2017		
Business miles		
Average daily round trip commuting distance		
Total commuting miles		
Other personal miles		
Is another vehicle available for personal use?		
Vehicle #2		
Gas, oil, lubrication		
Repairs		
Tires, supplies, etc		
Insurance		
Tags and license		
Lease payments- Attach copy of lease		
Other (Itemize)		
Date placed in service		
Total miles driven in 2017		
Business miles		
Average daily round trip commuting distance		
Total commuting miles		
Other personal miles		
Is another vehicle available for personal use?		

RENTAL INCOME	2017	2016
Property Description		
Rent Received		
Other Income (Itemize)		
Expenses		
Advertising		
Association fees		
Automotive expenses		
Casual labor		
Cleaning and maintenance		
Commissions		
Entertainment		
Eviction notices		
Insurance		
Interest (Attach From 1098 if received)		
Management fees		
Office expenses and supplies		
Pest control		
Postage		
Promotion		
Professional		
Repairs		
Supplies		
Taxes		
Telephone		
Travel		
Utilities		
Wages		
Building improvements		
Attach statements		
Was this property used as a vacation home rented		
to others?		
Number of days occupied by you		
Number of days rented at fair market value		

INCOME-CAPITAL GAINS/LOSSES

DESCRIPTION	WAS 1099-B REC’D	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST	LOSS	GAIN	

ITEMIZED DEDUCTIONS	2017	2016
Medical		
Doctors, Dentists, nurses, etc		
Hospitals		
Transportation		
Eyeglasses		
Hearing aids		
Health insurance premiums		
Long term care premiums		
Taxpayer		
Spouse		
Medicine and drugs		
Medical supplies (Itemize)		
Number of miles driven for medical purposes		
Any reimbursement for above expenditures?		
Taxes		
State income tax		
Local income tax		
Real Estate taxes (Itemize)		
Summer		
Winter		
Sales tax paid on purchase of motor		
vehicles, boat, and airplane		
Personal Property (License plates)		

ITEMIZED DEDUCTIONS		2017	2016
Interest Expense			
Home Mortgage (Attach Form 1098)			
Other Loans (Itemize)	Purpose of Loan		
If paying on land contract, list name, address			
and social security number			

ITEMIZED DEDUCTIONS	2017	2016
Contributions		
Cash contributions with receipts (Itemize)		
Contributions to Michigan Colleges,		
Universities, Public Libraries, Public		
Broadcasting Stations, Homeless Shelter,		
Food Banks in Michigan (Itemize)		
Cash contributions without receipts (Itemize)		

ITEMIZED DEDUCTIONS	2017	2016
Contributions		
Non-cash contributions (Itemize)		
Name and address of donee organization		
Description of donated property		
Date(s) of contribution		
Date(s) acquired by you (month and year)		
How you acquired it		
Your cost or adjusted basis		
Fair market value		
Method used to determine fair market value		
Use a separate worksheet for each type of		
Item or each contribution date		

ITEMIZED DEDUCTIONS	2017	2016
Miscellaneous Deductions		
Union Dues		
Income tax preparation		
Safe deposit box		
Other (Itemize)		
Investment expense		
Legal fees related to investments		
Maintenance fees		
Investment publications		
Other (Itemize)		
Employee Business Expenses		
Business entertainment		
Business gifts		
Business publications		
Continuing education		
Job searching expenses		
Professional dues		
Telephone		
Parking fees		
Legal fees		
Travel expenses while away overnight		
Airplane		
Car rental		
Laundry		
Lodging		
Meals		
Taxi		
Phone calls		
Airline parking		
Other (Itemize)		
Amount reimbursed by employer not reported on		
Form W-2		

ITEMIZED DEDUCTIONS	2017	2016
Automotive Expense: If expenses pertain to more		
than one automobile, list each separately.		
Vehicle #1		
Gas, oil, lubrication		
Repairs		
Tires, supplies, etc.		
Insurance		
Tags and license		
Lease payments		
Attach copy of lease		
Did you take actual expenses or the standard		
allowed in prior years?		
Date placed in service		
Total miles driven in 2017		
Business miles		
Average daily round trip commuting distance		
Total commuting miles		
Other personal miles		
Is another vehicle available for personal use?		
Vehicle #2		
Gas, oil, lubrication		
Repairs		
Tires, supplies, etc.		
Insurance		
Tags and license		
Lease payments		
Attach copy of lease		
Did you take actual expenses or the standard		
allowance in prior years?		
Date placed in service		
Total miles driven in 2017		
Business miles		
Average daily round trip commuting distance		
Total commuting miles		
Other personal miles		
Is another vehicle available for personal use?		

ADJUSTMENTS TO INCOME	2017	2016
Moving Expenses		
Expenses incurred for the following items:		
Transportation of household goods		
Travel and lodging in moving		
to your new residence		
Reimbursements and allowances received not		
reported on Form W-2		
Distributions from Health Savings Account		
(attach Form 1099-SA)		
Payments to Traditional IRA's		
Taxpayer Year Made		
Spouse Year Made		
If you think a portion of your contribution is		
going to be non-deductible, you must attach		
all your December 31, 2017 IRA statements		
Payment to Health Savings Account		
Payments to Roth IRA's		
Taxpayer		
Spouse		
Payments to Keogh Plan		
Payments to Simplified Employee Pension (SEP)		
Alimony Paid		
Ex-Spouse's name	Social Security Number	
Student Loan Interest		
Name of student		
Name of financial institution		
Date of first payment		
Teaching supplies not reimbursed by Employer		

CREDITS	2017	2016
Child and Day Care Expenses		
Name of child(s)		
Age of child(s)		
Relationship to Taxpayer		
Persons or organization who provided care		
Name:		
Address:		
Identification number (SSN or EIN)		
Amount paid:		
Period of Care: From: To:		
Persons or organization who provided care		
Name:		
Address:		
Identification number (SSN or EIN)		
Amount paid:		
Period of Care: From: To:		
Amount reimbursed by employer not reported		
on Form W-2		
Residential Energy Credits		
Energy property costs paid during 2017		
Insulation material or system primarily		
designed to reduce loss or gain		
Exterior windows and skylights		
Exterior doors		
Certain pigmented coated metal roofs		
Advanced main air circulating fan		
Qualified natural gas, propane, or oil		
furnace or hot water boiler		
Heat pumps, water heaters, central air		
Conditioners that meet certain requirements		
Amount of credit reported on 2006 – 2016 returns		

CREDITS	2017	2016
Hope Scholarship, Lifetime Learning and American		
Opportunity Credits (Itemize: attach statements)		
Name of student		
Name of college or institution		
Cost of tuition and tuition related fees		
Date paid		
Date paid		
Did the student receive any grants or scholarships?		
Name of student		
Name of college or institution		
Cost of tuition and tuition related fees		
Date paid		
Date paid		
Did the student receive any grants or scholarships?		
Withdrawals from education savings accounts		
(attach Form 1099-SA)		
Name of student		
Name of organization		
Amount		
Did the student receive any grants or scholarships		
Taxable Value of personal residence		
Amount paid to Michigan Educational Plans		
Michigan Rental Credit		
Amount of monthly rent		
Number of months rented		
Landlord’s name and address		
(If more than one rental property, attach		
separate sheet)		
Michigan Political Contributions (Itemize)		