

Lambe, Tuter & Wagner, CPA's, APC
189 South Binkley, Suite 201
Soldotna, AK 99669

(907) 262-9123
akcpas.com

Thank you for selecting Lambe, Tuter, and Wagner CPAs, APC to assist you with the preparation of your tax return(s). We are now requiring one of the parties on the tax return to sign the **ENGAGEMENT CONFIRMATION** and return it to this office before we can begin preparing your tax return. (Minor children who receive an organizer will, also, receive this letter, which is to be signed by the parent or legal guardian.) The 2017 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2017 income tax return. Please complete the appropriate organizer sections and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference. Please provide us with the following additional information:

- A copy of your 2016 tax return, if not prepared by this office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Form 1095-A, 1095-B or 1095-C (Health Insurance Coverage Statements)
- Any tax notices received from the IRS or other taxing authorities

In order to have your tax return prepared by April 17, 2018, we will need to have your information in our office no later than Monday, March 26, 2018. We can still prepare your return if you get us your information after March 26, 2018 but we may find it necessary to extend your return. If you would like us to extend the filing date of your return, please give our office a call at 262-9123 by Friday, April 6, 2018.

E-FILE PROCEDURES

The IRS is requesting every taxpayer who qualifies to e-file their Form 1040 and requiring tax preparers to facilitate the electronic submission.

In order for our office to e-file your return, we will provide you with the Form 8879, *IRS e-file Signature Authorization*. This form must be signed by the taxpayer or both spouses, if a joint return is being filed, and returned to our office prior to processing the e-file.

If you are receiving a refund, we **recommend you verify the bank account information in your organizer** to expedite receipt of your refund.

ENGAGEMENT SCOPE OF SERVICES

When you submit your tax information to us, you acknowledge and agree to these terms and conditions for our services:

We will prepare your 2017 federal and state of residence (based on domicile) individual income tax returns from information you provide. We will prepare other state/local returns based on those that we prepared for you last year, along with any additional returns you specifically request. We understand that you will be responsible for the preparation of any required filings not specifically listed herein.

Your returns will be prepared from information you provide. We may ask for an explanation or clarification of some items, but we will not audit or otherwise verify your data. You are responsible for the completeness and accuracy of information used to prepare the returns. Our responsibility is to prepare the returns in accordance with applicable tax laws.

Those laws impose penalties on you for substantial understatements of tax, items in the return for which there is not substantial authority, and failure to maintain records required by law. Federal regulations impose significant penalties on us if we are associated with a return that takes a position that has no realistic possibility of success, if audited. Some items may require special disclosure to protect you and us from penalties. We will consult with you about any special disclosures we believe necessary.

We may observe opportunities for tax savings that require planning or changes in the way you handle some transactions. While an engagement for tax return preparation does not include significant tax planning services, we will share any ideas we have with you and discuss terms for any additional work that may be required to implement those ideas.

Our fees for preparing your return will be based on the time required at our standard rates for such services. Invoices are due when submitted to you. Late charges may be added to past due amounts in accordance with state law.

Your return may be selected for examination by tax agencies. In that event, we will be available to assist you in defending and explaining the return. That service is not part of our engagement to prepare your return and would be the subject of a separate agreement for services.

Thank you for your help in the completion of the Tax Organizer. Please contact us if you need further assistance.

ENGAGEMENT CONFIRMATION

Lambe, Tuter and Wagner CPAs, APC values your business and looks forward to many years of providing quality professional services to you.

Very truly yours,

Lambe Tuter & Wagner

January 2, 2018

Client: _____

Date: _____

2017	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2017, please check the appropriate box and provide additional information if necessary.

PERSONAL INFORMATION

Yes No

- Did your marital status change during the year?
- Did your mailing address change during the year?
- Did your email address change during the year?
- Could you be claimed as a dependent on another person's tax return for 2017?

DEPENDENTS

- Were there any changes in dependents? Please describe
- Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2017?
- Did you have any children under age 19 or full-time students under age 24 at the end of 2017, with interest and dividend income in excess of \$1,050, or total investment income in excess of \$2,100.

HEALTH CARE COVERAGE (1095 Required)

- Did you and your dependents have health care coverage for the full year? If so, the 1095 is required to prepare your return.
- If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health care sharing ministry membership, religious sect membership, incarceration, general hardship or unable to renew existing coverage? If you received an exemption certificate, please attach.

INCOME

- Did you receive unreported tip income of \$20 or more in any month?
- Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
- Did you receive any disability income?
- Did you have any foreign income or pay any foreign taxes?

2017	1040	US	Miscellaneous Questions
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INCOME (Continued)

- Did you receive a 2017 Alaska Permanent Fund
- Did your spouse receive a 2017 Alaska Permanent Fund?

PURCHASES, SALES AND DEBT

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
- Did you buy or sell any stocks, bonds or other investment property in 2017?
- Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2018?
- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
- Did you purchase a home in 2017 and you were overseas on official extended duty?
- Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
- Did you have any debts cancelled or forgiven?
- Does anyone owe you money which has become uncollectible?

RETIREMENT PLANS

- Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2017?
- Did you convert a traditional, SEP, or SIMPLE IRA (or other qualified retirement plan) to a Roth IRA in 2010, and defer the taxable amount of the conversion to tax year 2017 and 2018?

2017	1040	US	Miscellaneous Questions
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EDUCATION

- Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? Please include the Form 1098.

ITEMIZED DEDUCTIONS

- Did you incur a loss because of damaged or stolen property?
- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)?

ESTIMATED TAXES

- Did you apply an overpayment of 2016 taxes to your 2017 estimated tax (instead of being refunded)?
- If you have an overpayment of 2017 taxes, do you want the excess applied to your 2018 estimated tax (instead of being refunded)?
- Do you expect your 2018 taxable income and withholdings to be different from 2017?

FOREIGN BANK ACCOUNTS

- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? If so, what was the total balance of all accounts at any time during the year? _____
- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?

MISCELLANEOUS

- Do you want to electronically file your tax return?
- Do you want to allocate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- May the IRS discuss your tax return with your preparer?

2017	1040	US	Miscellaneous Questions
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MISCELLANEOUS (Continued)

- Was your home rented out or used for business?
- Did you open or contribute to a Health Savings Account (HSA)?
- Did you receive a distribution from a Health Savings Account (HSA)?
- Were the distributions used for eligible medical expenses?
- Did you incur moving expenses due to a change of employment?
- Did you engage the services of any household employees?
- Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
- Did you or your spouse make any gifts to an individual that total more than \$14,000, or any gifts to a trust?
- Were you (or your spouse) the beneficiary of COBRA premium assistance for any month during 2017?
- Is your bank account information listed correctly in the "Direct Deposit & Estimates" section of this organizer?

ORGANIZER

2017	1040	US	Tax Organizer
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Lambe, Tuter, Wagner CPA's, APC
189 S. Binkley Ste 201
Soldotna, AK 99669
Telephone number: (907) 262-9123
Fax number: (907) 262-3855
E-mail address:

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2017 tax return. Please enter all pertinent 2017 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

CLIENT INFORMATION

	Taxpayer	Spouse
First name and initial		
Last name		
Title/suffix		
Social security number		
Occupation		
Date of birth (m/d/y)		
Date of death (m/d/y)		
1=blind		
Home phone		
Work phone		
Work extension		
Cell phone		
E-mail address		
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	

DEPENDENTS

	Dependent No.	Dependent No.
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		
	Dependent No.	Dependent No.
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

Please enter all pertinent 2017 information. If you have attached a government form for an item, check the box and do not enter a 2017 amount.

WAGES, SALARIES AND TIPS

Employer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

2017 Amount

2016 Amount

Attach Forms W-2	_____

INTEREST INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-INT	_____

DIVIDEND INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-DIV	_____

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-R & W-2G	_____

_____	_____
_____	_____

Winnings not reported on W-2G
 Total gambling losses

OTHER GOVERNMENT FORMS - INCOME

- Form 1099-B - Sales of stock (also include transaction history)
- Form 1099-MISC - Miscellaneous income
- Form 1099-K - Merchant card and third party network payments
- Form 1099-S - Sales of real estate (also include closing statements)

Attach Forms 1099

- Form 1099-G - State tax refunds

Attach Forms 1099

Taxpayer:

- Form SSA-1099 - Social security benefits
- Form 1099-G - Unemployment compensation
- Form 1099-Q (529 Plan)
- Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099	_____
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Spouse:

- Form SSA-1099 - Social security benefits
- Form 1099-G - Unemployment compensation
- Form 1099-Q (529 Plan)
- Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099	_____
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Please enter all pertinent 2017 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, if different from Form 1040	
State, if different from Form 1040	
ZIP code, if different from Form 1040	
Foreign region	
Foreign postal code	
Foreign country	
Employer identification number	
Other accounting method	

Accounting method: 1=cash, 2=accrual		
Inventory method: 1=cost, 2=lower cost/market, 3=other		
1=change of inventory method		
1=spouse, 2=joint		
1=first Schedule C filed for this business		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no		
1=not subject to self-employment tax		
1=did not "materially participate"		
1=personal services is not a material income producing factor		
1=investment		
1=minister's Schedule C		
1=single member limited liability company		
1=trader in financial instruments or commodities		

INCOME

	2017 Amount	2016 Amount
Gross receipts or sales (Form 1099-MISC, box 7)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		

Inventory at end of the year		

Please enter all pertinent 2017 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2017 Amount	2016 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Total meals and entertainment in full (50%)		
Department of Transportation meals in full (80%)		
Uniforms		
Utilities		
Wages		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Please enter all pertinent 2017 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2017 Amount	2016 Amount
Description of property		Type of Property 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address		
City		
State		
ZIP code		
Type of property (see table)		
Other type of property		
Number of days rented		

Percentage of ownership if not 100% (.xxxx)		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx)		1=RE prof., activity is trade or business, 2=RE prof., not trade or business	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

INCOME

	2017 Amount	2016 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Please enter all pertinent 2017 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region	
Foreign postal code	
Foreign country	

OIL AND GAS

	2017 Amount	2016 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

VACATION HOME

Number of days personal use	
Number of days owned (if optional method elected)	

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

**Please enter all pertinent 2017 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.**

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2017, a high deductible health plan is one with an annual deductible that is not less than \$1,300 for self-only coverage or \$2,600 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$ 6,550 for self-only coverage or \$13,100 for family coverage.

	2017 Amount		2016 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ..				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses				

2017	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2017 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2017 Amount		2016 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2017...				
Employer-provided benefits forfeited in 2017.....				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:30px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2017.....		2016 amt:
	1=disabled		
1=spouse, 2=joint			

No. <input style="width:30px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2017.....		2016 amt:
	1=disabled		
1=spouse, 2=joint			

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:30px;" type="text"/>	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Foreign region		
	Foreign postal code		
	Foreign country		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2017.....		2016 amt:
	1=spouse, 2=joint		

Please do not complete this information if coverage is indicated on Form 1095-A, 1095-B or 1095-C.
 Attach the document with this organizer if you have it.

GENERAL INFORMATION

1=entire household covered for all months, 2=no months

Date married (if in current year)

COVERED INDIVIDUAL (#1)

(a) First name ..

(a) Last name ..

(b) ID number (SSN or TIN)

(d) 1=covered all 12 months

(e) Months of coverage:

1=November 2016	<input type="text"/>
1=December 2016	<input type="text"/>
1=January	<input type="text"/>
1=February	<input type="text"/>
1=March	<input type="text"/>
1=April	<input type="text"/>
1=May	<input type="text"/>
1=June	<input type="text"/>
1=July	<input type="text"/>
1=August	<input type="text"/>
1=September	<input type="text"/>
1=October	<input type="text"/>
1=November	<input type="text"/>
1=December	<input type="text"/>

COVERED INDIVIDUAL (#2)

(a) First name ..

(a) Last name ..

(b) ID number (SSN or TIN)

(d) 1=covered all 12 months

(e) Months of coverage:

1=November 2016	<input type="text"/>
1=December 2016	<input type="text"/>
1=January	<input type="text"/>
1=February	<input type="text"/>
1=March	<input type="text"/>
1=April	<input type="text"/>
1=May	<input type="text"/>
1=June	<input type="text"/>
1=July	<input type="text"/>
1=August	<input type="text"/>
1=September	<input type="text"/>
1=October	<input type="text"/>
1=November	<input type="text"/>
1=December	<input type="text"/>

COVERED INDIVIDUAL (#3)

(a) First name ..

(a) Last name ..

(b) ID number (SSN or TIN)

(d) 1=covered all 12 months

(e) Months of coverage:

1=November 2016	<input type="text"/>
1=December 2016	<input type="text"/>
1=January	<input type="text"/>
1=February	<input type="text"/>
1=March	<input type="text"/>
1=April	<input type="text"/>
1=May	<input type="text"/>
1=June	<input type="text"/>
1=July	<input type="text"/>
1=August	<input type="text"/>
1=September	<input type="text"/>
1=October	<input type="text"/>
1=November	<input type="text"/>
1=December	<input type="text"/>

COVERED INDIVIDUAL (#4)

(a) First name ..

(a) Last name ..

(b) ID number (SSN or TIN)

(d) 1=covered all 12 months

(e) Months of coverage:

1=November 2016	<input type="text"/>
1=December 2016	<input type="text"/>
1=January	<input type="text"/>
1=February	<input type="text"/>
1=March	<input type="text"/>
1=April	<input type="text"/>
1=May	<input type="text"/>
1=June	<input type="text"/>
1=July	<input type="text"/>
1=August	<input type="text"/>
1=September	<input type="text"/>
1=October	<input type="text"/>
1=November	<input type="text"/>
1=December	<input type="text"/>

**If you sold your home or moved in 2017, please complete the information below.
For the sale of home, please provide Form 1099-S and closing statements from
the purchase and sale of your home.**

SALE OF HOME (17)

Description of property (Box 3)	
Date acquired (m/d/y)	
Date sold (m/d/y) (Box 1)	
Sales price (Box 2)	
1=sale of home	
1=owned and used property as main home for at least 2 of 5 years before sale	
1=first-time homebuyer credit was previously taken on this home	
1=business use in year of sale	
Number of days after December 31, 2008 that home was not used as principal residence	

Adjusted Basis

Original cost	
Improvements:	

Adjusted basis	

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale	

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:
a) Did not meet the ownership and use tests *, or **b) Excluded gain on the sale of another home after May 6, 1997.**

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)	
1=sale due to change in health, employment or unforeseen circumstances	
Days used as main home - taxpayer	
Days used as main home - spouse	
Days property owned - taxpayer	
Days property owned - spouse	

MOVING EXPENSES (27) (If you moved because of a change in the location of your job)

1=spouse, 2=joint	
1=armed forces move due to permanent change of station	
Miles from old home to new work place	
Miles from old home to old work place	
Expenses for transportation and storage of household goods and personal effects	
Lodging and travel (excluding meals):	
Lodging and travel (excluding automobile)	
Parking fees and tolls	
Gas and oil	
Miles driven to new home	

(* owned and used property as main home for at least 2 of 5 years before sale)

