

Tax Year 2018 – Required Certification Checklist

Client Name(s) _____

DISCLOSURE OF FOREIGN ASSETS

YES NO

- Do you have an interest in, or signature authority of a financial account in a foreign country, such as a bank account, securities account, online gaming account or other financial account?

If, YES, is the **total combined balance of all accounts** over \$10,000? Yes No

If, YES, is the **total combined balance of all accounts** over \$50,000? Yes No

- Do you have a retirement or deferred compensation plan/account in a foreign country?
- During the year, did you receive a distribution from, or were you the “grantor of” or “transferor to”, a foreign trust? *If “Yes” you may need to file Form 3520.*

If you answered “YES” to any of the above questions, you MUST provide us with detailed information. Failure to meet the reporting requirements of all foreign bank accounts may result in penalties of \$10,000 or more.

ACA HEALTH INSURANCE REQUIREMENT

- Please attach any of the following documents received:
_____ Form 1095-A – Health Insurance Marketplace Statement (Required for Premium Tax Credit calculation)
_____ Form 1095-B – Health Coverage
_____ Form 1095-C – Employer Provided Health Insurance Offer and Coverage
- If you, your spouse, or your dependents did not have health coverage during the year, did you have an exemption certificate (Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship)? *If you received an exemption certificate, please attach to this form.*

GIFTS

- Did you or your spouse make any gifts to an individual or a trust, during the year, that totaled more than \$15,000. *If “Yes”, you may be required to file a Gift Tax Return.*

DRIVER’S LICENSE INFORMATION

Please provide copies of your Driver’s License or NYS Identification Card, for yourself and your spouse (front & back). In lieu of providing copies, you can provide all the required information below:

Taxpayer:

Issuing State _____

Identification Number _____

Issue Date _____

Expiration Date _____

NY Document Number* _____

Spouse:

Issuing State _____

Identification Number _____

Issue Date _____

Expiration Date _____

NY Document Number* _____

**The NY Document number is the 8 or 10 digit number at the bottom of the NY license or state ID or on the back if it was issued after January 28, 2014.*

Form MUST be completed and returned to: Daiva Silbajoris, EA, 185 Froehlich Farm Blvd., Woodbury, NY 11797

Signature 1 _____

Date _____

Signature 2 (if joint return) _____

Date _____