FirstCommand FINANCIAL SERVICES

TAX YEAR 2016
FIDUCIARY CLIENT TAX ORGANIZER

Trust Name:

Contact Information		
Email address #1		**NOTE**: Check your email (including SPAM / JUNK folders) often during the preparation of your tax returns.
Email address #2		
Phone number #1		
Phone number #2		

May we copy your First Command advisor on email correspondence? (If blank, default = yes) ☐ **YES** ☐ **NO**

Are you (or do you work for) a First Command Advisor? ☐ **Advisor** ☐ **Advisor Staff** (including Gateway) ☐ **N/A**

STATUS UPDATE EMAILS are automatically generated and will be sent to all clients who provide an email address. We DO NOT call with status updates.

Mailing Information

Where do you want your completed returns mailed? **If blank, default = Sender. SELECT ONE ONLY:**

☐ To my First Command Financial Advisor's Office

☐ To my Home Address (the address on page 4 of this CTO). **This is the address that will print on your tax return.**

☐ To an Alternate Address (if you're on an extended vacation, etc.):

What mailing method would you like? NOTE: Be sure to notify Tax Services if you will be moving, going on vacation, or deploying prior to receiving your completed return(s). **Discounts do not apply. SELECT ONE ONLY.**

☐ **No charge** – Regular U.S. Postal Service Mail. No tracking.

☐ **$20** – Certified U.S. Mail, **signature required (*)** – U.S. addresses only; not available for military APO/DPO/FPO addresses.

☐ **$30** – FedEx standard overnight service – Domestic and International addresses only; not available for P.O. Boxes or for military APO/DPO/FPO addresses. **Packages will be left at the front door of the home. International shipments take up to business 5 days.**

☐ **$35** – FedEx standard overnight, **signature required (*)** – not available for P.O. Boxes or military APO/DPO/FPO addresses.

(*) NOTE: if you select "signature required" and are not home to sign for the package, there will be a delay in the delivery.

Note: Add $10 if you live in Alaska or Hawaii, or have an international address.

What format would you like? This is the copy you keep for your records. If left blank, default = secure email
SELECT ONE ELECTRONIC VERSION AT NO CHARGE, OR SELECT TWO FORMATS FOR AN ADDITIONAL $25 (in addition to the $30 fee for a bound paper copy, if applicable). Discounts do not apply.

☐ **Secure email** ☐ **PC CD** ☐ **Mac CD**

☐ **Bound paper copy - $30 FEE**

For all format options: Tax Services will mail the e-file authorization forms (or paper filing copies, if applicable) for the tax return(s) IAW the mailing instructions above.

☐ **Command Center upload – Note:** Files uploaded to Command Center accounts are only accessible for 30 days.

You can return the completed organizer and associated tax documents to your **First Command Advisor**, scan and email them to taxservices@firstcommand.com via either Command Center or via a secure email. Call 877-356-0399, option 1, for information on our SafeSend secure email portal, or you can fax your information to 877-272-2106 or 817-569-2185, or you may also mail hard copies directly to Tax Services at:

First Command Tax Services, 1 FirstComm Plaza, Fort Worth, TX 76109-4999

General Organizer questions – call 877-356-0399 option 1.

BE SURE TO INCLUDE:
☐ This Fiduciary Client Tax Organizer (CTO) completed in its entirety
☐ A signed 2016 Engagement Letter
☐ Copies of all tax documents (1099s, 1098s, etc.)
And if this is the FIRST YEAR for Tax Services to prepare the Trust or Estate tax return:
☐ Provide a COMPLETE copy of the Will or Trust Agreement and Amendments (if any).
☐ Provide COMPLETE copies of tax returns for the prior 3 years (or fewer, if less than 3 years have been filed).
☐ Provide copies of all carryovers from prior years (such as passive loss carryovers, capital loss carryovers, etc.).
☐ Provide copies of death certificate of decedent, grantor or beneficiaries.

How do I send my payment(s) to the IRS or State if my return(s) are electronically filed?

1. You can mail a check to the IRS or state, along with a Payment Voucher form that we will send you when your return(s) are complete.
2. The IRS has contracts with two companies to accept credit card charges from both electronic and paper filers. Each company offers both phone and Internet payment services and each charges a convenience fee of 2.35% for the service. The two companies are:
   - Official Payments Corporation, 1-800-2PAY-TAX (1-800-272-9829), 1-877-754-4413 (Customer Service), https://www.officialpayments.com/index.jsp ***(use the Business payment section for Form 1041 payments)***.
   - Link2Gov Corporation, 1-888-PAY-1040 (1-888-729-1040), 1-888-658-5465 (Customer Service), https://www.pay1040.com/ ***(use the Pay Business Tax section for Form1041 payments)***.

Please note that payments have to be made to the proper taxing authority by the tax due date.
It is the responsibility of the taxpayer to ensure that these payments are made on a timely basis.

PAYMENT OPTIONS OF TAX PREPARATION FEES

Sorry – We are not able to deduct tax preparation fees from any federal or state refund that you may receive.

Trust Name:

☐ **I want to pay my tax preparation fees by credit card. NOTE: we do not keep prior year information on file. We do not accept Discover Card.**

Note: Please DO NOT provide your credit card information in this organizer.

Please call us at 877-356-0399 (option 1) with your credit card information. If you'd prefer that we contact you, please provide a contact number and a code word that we can reference when we call so that you can confirm our identity (to protect your information):

Preferred phone number:

Code word:

☐ **I want to pay my tax preparation fees by debit from my First Command Bank account.**

NOTE: we cannot debit funds from a non-First Command Bank account.

First Command Bank Routing Number: **111993695**

First Command Bank only Account Number:

Name on Account:

☐ **Bill Me! NOTE: this is for returning Tax Services tax preparation clients only.**

NOTE: Tax preparation fees are typically charged/debited one business day after your completed tax return is mailed.

CANCELLATION POLICY	If the tax return has already been *even partially prepared (i.e. extension prep)*, and a client cancels the order, a flat fee of $250 will be charged. For returns that have been substantially completed but not yet been mailed, a flat fee of $250 will be charged. Tax Services does NOT issue refunds for tax returns that have been completed and shipped to the client or advisor.

PLEASE ANSWER *EVERY* QUESTION.
Questions not answered will be interpreted as “no” or “N/A”. Use Page 6 for notes or questions.

TRUST / ESTATE INFORMATION			
Trust / Estate Name		Federal ID Number	
Trustee / Fiduciary Name		Trustee / Fiduciary SSN	
Co-Trustee / Co-Fiduciary Name		Co-Trustee / Co-Fiduciary SSN	

TRUSTEE / FIDUCIARY CURRENT ADDRESS *Unless otherwise specified on Page 1 of this CTO, your return will be mailed to this address when complete.*	
Complete Address (include city, state, zip)	

For continuing Trust or Estate tax returns (which Tax Services has prepared in prior years): ***If you answer YES to any question, provide details on Page 6.***	**Yes**	**No**
Is the trustee / fiduciary a U.S. citizen?	☐	☐
Has there been a change in fiduciary? If yes, provide name, address and federal ID # (SSN).	☐	☐
Has there been a change in beneficiaries?	☐	☐
Were any distributions made to beneficiaries during the tax year or within 65 days following year end?	☐	☐
Did the fiduciary receive any gifts on behalf of the estate or trust?	☐	☐
Was the taxpayer a resident of, or receive income from, or own property in more than one state during the year?	☐	☐
Is this a foreign trust?	☐	☐
If a foreign trust, is the grantor or any beneficiary a U.S. person?	☐	☐
Did the taxpayer receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?	☐	☐
Did the taxpayer have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country?	☐	☐
Did the taxpayer have foreign income, pay foreign taxes, or file foreign information reporting/tax return forms?	☐	☐
During this tax year, did you have any securities that became worthless or loans that became uncollectible?	☐	☐
Did the estate or trust receive all or any part of the earnings (salary, wages, and any other compensation) of any individual by reason of a contract assignment or similar arrangement?	☐	☐
Did the estate or trust receive, or pay, any mortgage interest on seller-provided financing?	☐	☐
If a trust / estate is in the final year, do you want any estimated tax payments made by the fiduciary treated as being made by the beneficiaries?	☐	☐
If a decedent’s estate, has the estate been open for more than 2 years? Why?	☐	☐
Has the IRS, any state or local taxing authority notified you of changes to a prior year’s tax return? If yes, provide copies of all notices/correspondence received from any tax authority.	☐	☐
Are you aware of any changes to income, deductions and credits reported on a prior year’s returns?	☐	☐
Will the address on the current returns be different from that shown on the prior year returns?	☐	☐
Can the IRS discuss questions about this return with the preparer?	☐	☐
Do you want any overpayment of taxes applied to next year’s estimated taxes?	☐	☐

PLEASE ANSWER *EVERY* QUESTION.
Questions not answered will be interpreted as "no" or "N/A". Use Page 6 for notes or questions.

BENEFICIARIES OF TRUST / ESTATE (Attach additional schedule if needed)					
Full Name	SSN or Federal ID #	Complete Address (include city, state, zip)	Date of Birth (mm/dd/yy)	U.S. Person	$-amount of Distributions Received in 2016
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$

ESTIMATED TAX PAYMENTS			Section not applicable ☐	
Do NOT include 2015 federal extension payments or tax refunds received (unless applied to 2016).	FEDERAL		STATE	
	Date Paid (mm/dd/yy)	Amount Paid	Date Paid (mm/dd/yy)	Amount Paid
2015 overpayment applied to 2016		$		$
1st Quarter		$		$
2nd Quarter		$		$
3rd Quarter		$		$
4th Quarter		$		$

DEDUCTIBLE TAXES Use page 6 if additional room is required.	Section not applicable ☐	Amount
State and local income tax payments made this year for prior tax year(s)		$
4th quarter estimated payment made in January		$
Extension payment		$
Balance due with prior year tax return(s)		$
Real estate taxes paid IN 2016 for property held by Trust / Estate		$
Personal property taxes paid IN 2016 for property held by Trust / Estate		$
Other taxes – specify:		$

MISCELLANEOUS DEDUCTIONS Use page 6 if additional room is required.	Section not applicable ☐	Amount
Tax return preparation fees (if return was prepared by Tax Services, we will pull your prior year invoice)		$
Legal fees – describe:		$
Safe deposit box rental (if used for storage of documents or items related to income-producing property)		$
Trustee / fiduciary fees		$
Investment fees (such as Trust Department Fees)		$
Other miscellaneous deductions – specify:		$

NOTES OR QUESTIONS

Please use this space to provide any additional information you feel will impact your tax return, or to ask any questions you have regarding your tax situation. Please note that any questions you have that do not apply to the preparation of this tax return will be answered as time permits during the preparation of tax returns.

IMPORTANT NOTE for AMS/Pershing Clients: 1099s from Pershing for Asset Management Solution clients will be mailed to clients in phases on January 31, February 15, February 28, and March 15, 2017. **DO NOT WAIT** to receive these documents before sending your information to Tax Services.

Please submit your completed information without Pershing 1099s **before March 1, 2017 to receive the Early Bird Discount.**

DO NOT SEND US YOUR PERSHING STATEMENTS AND PERSHING 1099s.

Tax Services will print them and add them to your file.