

DATE: \_\_\_\_\_

I/we are  Existing Client(s)  New Client(s)

**Taxpayer Information:**

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_  
 Last/Surname: \_\_\_\_\_ Suffix: \_\_\_\_\_  
 Goes By: \_\_\_\_\_ (if different)  
 SSN/TIN: \_\_\_\_\_ **Required by secure means**  
 Date of Birth: \_\_\_\_\_ (MM/DD/YYYY)  
 Email: \_\_\_\_\_  
 Mobile #: \_\_\_\_\_  Primary  
 Business #: \_\_\_\_\_  Primary  
 Home #: \_\_\_\_\_  Primary  
 Fax #: \_\_\_\_\_  Work  Home

**Spouse Information:**

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_  
 Last/Surname: \_\_\_\_\_ Suffix: \_\_\_\_\_  
 Goes By: \_\_\_\_\_ (if different)  
 SSN/TIN: \_\_\_\_\_ **Required by secure means**  
 Date of Birth: \_\_\_\_\_ (MM/DD/YYYY)  
 Email: \_\_\_\_\_  
 Mobile #: \_\_\_\_\_  Primary  
 Business #: \_\_\_\_\_  Primary  
 Home #: \_\_\_\_\_  Primary  
 Fax #: \_\_\_\_\_  Work  Home

**Who is the primary contact?**

Taxpayer  Spouse

**What is the one best way to contact you?**

Email  Telephone  Text (if text, list cell phone service provider): \_\_\_\_\_

**How did you hear about us?**

Internet \_\_\_\_\_ Referred By: \_\_\_\_\_

**What other services are you interested in?**

Financial Planning  Estate Planning  New Business Setup  Virtual Office Services  
 Business Consulting  QuickBooks Training  Accounting/Bookkeeping  Bill Payment Services

**ADDRESS INFORMATION:**

**Address:**  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Postal Code: \_\_\_\_\_

**Mailing Address** (Complete ONLY if different from above):

Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Postal Code: \_\_\_\_\_

**DEPENDENT INFORMATION:**

First Name	Last Name	Date of Birth	Social Security Number <b>Required by secure means</b>	Relationship	Months Home	Dependent Code (See Below)
_____	_____	_____	_____	_____	_____	_____
				If dependent is older than 19 are they: <input type="checkbox"/> Full-time College Student		<input type="checkbox"/> Disabled
_____	_____	_____	_____	<input type="checkbox"/> Full-time College Student		<input type="checkbox"/> Disabled
_____	_____	_____	_____	<input type="checkbox"/> Full-time College Student		<input type="checkbox"/> Disabled
_____	_____	_____	_____	<input type="checkbox"/> Full-time College Student		<input type="checkbox"/> Disabled
_____	_____	_____	_____	<input type="checkbox"/> Full-time College Student		<input type="checkbox"/> Disabled
_____	_____	_____	_____	<input type="checkbox"/> Full-time College Student		<input type="checkbox"/> Disabled

Dependent Codes: 1 = Child who lived with you; 2 = Child who did not live with you; 3 = Other dependent



## 2021 Income Tax Questions

Please answer all questions and help us make sure we do not miss something important.

	Yes	No	Comments
<b>Personal Information</b>			
Did your marital status change during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If married, divorced or separated, explain _____			
Did your address change from last year? If yes, list new address in additional notes (pg. 5). .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Can you be claimed as a dependent by another taxpayer? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did any of the taxpayers or dependents pass away or become legally blind during the year? ....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes, explain: _____			
Did you or your dependents receive an Identity Protection PIN from the Internal Revenue Service or have you been a victim of identity theft? (If yes, attach the IRS letter.) .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>COVID-19 Information</b>			
Did you receive an Individual Stimulus (Economic Impact) Payment (EIP3)? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes, provide a copy of the Notice 1444 and write amount here: \$ _____			
Did you <u>receive</u> advance Child Tax Credit (CTC) payments in July, August, September, October, November or December? If so, note amounts received later? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year? If so, provide copy of Form 1099-G. ....	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>COVID-19 Questions if you are <i>self-employed</i>:</b>			
Did you receive a Paycheck Protection Program (PPP) loan? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes, did you apply for Paycheck Protection Program (PPP) loan forgiveness? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Were you unable to perform your self-employed activities due to coronavirus related care you needed? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Were you unable to perform your self-employed activities due to Coronavirus related care you provided to your son or daughter under the age of 18? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Were you unable to perform your self-employed activities due to Coronavirus related care you provided to another? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you pay anyone emergency leave sick pay or emergency family leave wages? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>Dependent Information</b>			
Were there any changes in dependents from the prior year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes, explain and provide name, birth date and social security number _____			
Do you have any children under age 19 or a full-time student under age 24 with INVESTMENT income in excess of \$2,000 (dividends, interest, capital gains)? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Do you have dependents who must file a tax return? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you provide over half the support for any other person(s) other than your dependent children during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you pay for child care while you worked, looked for work, or while you were a full-time student? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you pay any expenses related to the adoption of a child during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If you are divorced or separated with child(ren), are you lacking a custodial agreement as part of the divorce decree, Form 8332, or other form of separation agreement which establishes custodial responsibilities? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did any dependent child(ren) not reside in the United States and in the same house as you for more than 182 days (regardless of any custody sharing arrangements)? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____

## 2021 Income Tax Questions (Page 2)

Please answer all questions and help us make sure we do not miss something important.

	Yes	No	Comments
<b>Purchases, Sales and Debt Information</b>			
Did you start a new business or purchase rental property during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you sell, exchange, or purchase any assets used in your trade or business? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you acquire a new or additional interest in a partnership, LLC or S corporation? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you sell, exchange, or purchase any real estate during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you purchase or sell a principal residence during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you foreclose or abandon a principal residence or real property during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you acquire or dispose of any stock during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes: <input type="checkbox"/> Buy only <input type="checkbox"/> Sell only <input type="checkbox"/> Both buy and sell			
Did you take out a home equity loan this year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you refinance a principal residence or second home this year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If so, how much cash did you receive at closing? _____			
Did you sell an existing business, rental, or other property this year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you lend money with the understanding of repayment and this year and it became totally uncollectable? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you have any debts canceled or forgiven this year, such as home mortgage or student loans? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____

### Income Information

Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you earn any income in any state other than your home state? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you receive any income from property sold prior to this year? .....	<input type="checkbox"/>		_____
Did you receive any Social Security benefits, unemployment benefits, or disability income during the year? .....	<input type="checkbox"/>		_____
Did you receive tip income not reported to your employer this year? .....		<input type="checkbox"/>	_____
Did any of your life insurance policies mature, or did you surrender any policies? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you receive any awards, prizes, hobby income, gambling or lottery winnings? .....		<input type="checkbox"/>	_____
Did you receive any income considered to be nonemployee compensation? .....			_____
Do you expect a large fluctuation in income, deductions, or withholding next year? .....	<input type="checkbox"/>		_____
Did you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for goods or services, or are you holding virtual currencies as an investment? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____

### Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach Form 1098-T and receipts. ....		<input type="checkbox"/>	_____
Did anyone in your family receive a scholarship of any kind during the year? .....		<input type="checkbox"/>	_____
Did you make any withdrawals from an education savings or 529 Plan account? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you pay any student loan interest this year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you cash any Series EE or I U.S. Savings bonds issued after 1989? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If you are claiming an education credit for yourself or a dependent, did the student do any of the following acts: .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
(1) claim the American Opportunity or Hope Credit in a total of 4 prior years,			
(2) enroll in a qualified school for less than half-time,			
(3) commence post-graduate masters or doctoral degree work,			
(4) complete 4 years of post-secondary/college work in a prior year, or			
(5) been convicted of possession or distribution of a controlled substance?			

## 2021 Income Tax Questions (Page 3)

Please answer all questions and help us make sure we do not miss something important.

	Yes	No	Comments
<b>Retirement Information</b>			
Are you an active participant contributing to an employer pension or retirement plan?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2021? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you roll over any 401(k) or other retirement account balance to another qualified account? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you make any contributions to an IRA, Roth-IRA, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan that are not reflected on your employer(s) W-2 forms?....	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>Itemized Deduction Information</b>			
Did you incur a casualty loss that occurred as a result of a Presidentially declared disaster area from a hurricane, tropical storm, flood, mudslide or wildfire? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.			
Did you donate a vehicle or boat during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes, attach Form 1098-C or other written acknowledgement from the donee organization.			
Did you make any major purchases during the year (cars, boats, etc.)?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>Health Care Information</b>			
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for every month of the year for your family? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent (attach any Form(s) 1095).			
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, please provide any Form(s) 1095-A you received. ....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you make any contributions to a Health savings account (HSA) or Archer MSA?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA account this year (attach 1099SA)? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you make a contribution or withdrawal from an ABLE (Achieving Better Life Experience) account? If yes, attach Forms 5498-QA and 1099-QA .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you pay long-term (assisted living/retirement) care premiums for yourself or your family? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>Miscellaneous Information</b>			
Did you make any estimated tax payments? If so, provide dates and list amounts for federal and states below or later in the Organizer.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you make any out-of-state purchases (by telephone, internet, mail or in person) for which the seller did not collect state sales tax? If yes, amount: _____ .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you make gifts or loans of more than \$15,000 to any individual?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you engage in any bartering transactions?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you retire or change jobs this year?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If you were a member of the Armed Forces on active duty, did you incur moving costs because of a permanent change of station? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you pay any individual as a household employee during the year?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you make energy efficient improvements to your main home this year?.....	<input type="checkbox"/>	<input type="checkbox"/>	_____

## 2021 Income Tax Questions (Page 4)

Please answer all questions and help us make sure we do not miss something important.

	Yes	No	Comments
<b>Miscellaneous Information (Continued.....)</b>			
Did you receive or pay alimony? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes, how much was: Paid \$ _____ Received \$ _____			
On what date was the divorce decree signed? _____			
Did you receive a gift or inheritance greater than \$16,000 from any foreign person or corporation, or a distribution of any sort from a foreign trust? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
For your 2021 or any previous year tax return, did the IRS disallow the Head of Household filing status or did they reduce any of the following credits you claimed: Earned Income Credit (EIC), any of the Child or Dependent Tax Credits (CTC), ACTC or ODC) or any of the education credits (AOTC, Lifetime Learning or Hope)?.....			_____
Did you receive correspondence from the State or the Internal Revenue Service, including any changes to taxable 2020 unemployment compensation or to the Advanced Premium Tax Credit?.....		<input type="checkbox"/>	_____
Do you want to designate \$3 to the Presidential Election Campaign Fund? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If you check yes, it will not change your tax or reduce your refund.			
Is a state income tax return required? If so, please indicate state, county and .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
school district: _____			
I have read and replied to all questions appropriately and signed the letter of agreement. ....	<input type="checkbox"/>	<input type="checkbox"/>	_____

### Tax Refund/Payment

If you are getting a tax refund, would you like the refund to be direct deposited into your bank account?.....  Yes  No \_\_\_\_\_

If you owe tax, do you want the funds electronically withdrawn from your bank account on  April 15 or  another date? \_\_\_\_\_  Yes  No \_\_\_\_\_  
 (you will have a chance to review your return first)

If you want direct deposit or payment of your taxes from your bank account, please provide the **required** banking information below:

Financial Institution Name: \_\_\_\_\_

Routing Number: \_\_\_\_\_

Account Number: \_\_\_\_\_

Account Type:  Checking  Savings

Account Owner:  Joint  Taxpayer  Spouse

To help avoid errors, we strongly recommend that you provide us with a copy of a voided check.

## 2021 Income Tax Questions (Page 5)

Please answer all questions and help us make sure we do not miss something important.

	Yes	No	Comments
<b>Tax Return Filing</b>			
Would you like to use an electronic (or digital) signature process for you to sign your e-file authorization Forms? .....	<input type="checkbox"/>	<input type="checkbox"/>	_____
If you opt out of electronic (digital) signing, you will be provided with the e-file authorization form and each taxpayer will need to manually sign the paper form and return it to our office. Instructions for signing and returning the form will be provided upon delivery.			
If you would like to electronically (digitally) sign your tax return, each taxpayer is required to have a separate email. Please confirm the email addresses you want your e-signature forms to go:			
Taxpayer email address: _____			
Spouse's unique email address: _____			
We will be providing to you an electronic copy of your tax source documents you provided to us. They will be organized and available in our online Client Access along with your tax returns. Please indicate if you would still like us to return your source documents to you.....			
	<input type="checkbox"/>	<input type="checkbox"/>	_____
If yes, please indicate how you would like them returned:			
<input type="checkbox"/> USPS mail <input type="checkbox"/> I will pick up <input type="checkbox"/> Priority mail with tracking (fee applies)			

**Additional Notes:** \_\_\_\_\_

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**Client Signature:** \_\_\_\_\_

**Email:** \_\_\_\_\_  
(If not provided above)

**Special Deductions** (complete items only if applicable)

<b>Retirement Contributions</b>	<b>Husband</b>	<b>Wife</b>
IRA Deduction (\$6,000 maximum, or \$7,000 if age 50 or more) ... ..	\$ _____	\$ _____
Self-employed SEP, SIMPLE or qualified plans ... ..	\$ _____	\$ _____
Or, calculate maximum amount ... ..	_____	_____
<b>Health Savings Account</b> (Form 5498-SA) ... ..	\$ _____	\$ _____
<b>Student Loan Interest</b> (Form 1098-E) ... ..	\$ _____	\$ _____
<b>Teacher/Educator Classroom Expenses</b> (maximum \$250 each) ... ..	\$ _____	\$ _____
<b>Qualified Higher Education Tuition &amp; Fees</b> (Form 1098-T) ... ..	\$ _____	\$ _____
Dependents Qualified Tuition & Fees (name & amount):		<b>Dependent</b>
_____		\$ _____
_____		\$ _____
_____		\$ _____
<b>Business Expenses for Qualified Occupation</b>		
<input type="checkbox"/> armed forces reservist	<input type="checkbox"/> performing artist with more than 1 employer	<input type="checkbox"/> fee based government official ... ..
		\$ _____
<b>Qualified Active Armed Services Moving Expenses</b>		
Distance from old home to old workplace ... ..	_____	From old home to new workplace ... ..
Amount paid to ship & store goods ... ..	\$ _____	Transportation & lodging ... ..
Amount reimbursed ... ..	\$ _____	
<b>Penalty on Early Withdrawal of Savings</b> ... ..		\$ _____

**Credits** (complete items only if applicable)

**Child and Dependent Care**

Provider name, address, social security or employer number & amount paid

1: \_\_\_\_\_ ... \$ \_\_\_\_\_

2: \_\_\_\_\_ ... \$ \_\_\_\_\_

3: \_\_\_\_\_ ... \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

Child name & amount paid (total for all children must equal total for all providers)

1: \_\_\_\_\_ ... \$ \_\_\_\_\_

2: \_\_\_\_\_ ... \$ \_\_\_\_\_

3: \_\_\_\_\_ ... \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

**Adoption Credit**

Child's name, social security number & date of birth: \_\_\_\_\_  Special Needs  Foreign  Disabled

List amounts:

	<b>Prior Year</b>	<b>Current Year</b>
Qualified expenses ... ..	\$ _____	\$ _____
Benefits received ... ..	\$ _____	\$ _____
Prior year credit ... ..	\$ _____	

**Residential Energy Credits** (include copies of receipts & certificates)

Address of property  same as page 1 or: \_\_\_\_\_

List amounts:

Qualified insulation or material system ... ..	\$ _____	Qualified circulation fan ... ..	\$ _____
Qualified exterior windows ... ..	\$ _____	Qualified solar electric property ... ..	\$ _____
Qualified exterior doors ... ..	\$ _____	Qualified solar water heater ... ..	\$ _____
Qualified metal roof ... ..	\$ _____	Qualified small wind energy property ... ..	\$ _____
Qualified energy efficient building property ... ..	\$ _____	Qualified geothermal pump or biomass.fuel.costs... ..	\$ _____
Qualified HVAC/heat pumps, boiler or furnace... ..	\$ _____	Qualified fuel cell pump ... ..	\$ _____



**Itemized Deductions** (Complete this page only if greater than standard deduction)

The standard deduction for the various filing statuses are as indicated:

	2022	2021	2020
Married filing joint	\$25,900	\$25,100	\$24,800
Head of Household	\$19,400	\$18,800	\$18,650
Single or married filing separate	\$12,950	\$12,550	\$12,400

**Medical Expense Deductions**

Medical, dental & vision insurance premiums ... \$ \_\_\_\_\_

Long-term care insurance premiums ... .. \$ \_\_\_\_\_

Medical expenses not reimbursed by insurance  
(out of pocket) including prescriptions,  
physicians, clinics/hospitals, vision &  
hearing aids, etc. ... .. \$ \_\_\_\_\_

Miles driven for medical purposes \_\_\_\_\_  
(Note: nondeductible items include life or disability insurance,  
nonprescription drugs, health supplements and health programs)

**Taxes Paid**

Real estate property taxes ... .. \$ \_\_\_\_\_  
(ad valorem on personal residence or 2nd home)

State \_\_\_\_\_ income or \_\_\_\_\_ intangible taxes ... \$ \_\_\_\_\_

Personal property taxes ... .. \$ \_\_\_\_\_  
(if on vehicle, must be based on vehicle value)

Sales tax paid on autos, boats or RVs purchased  
for personal use or on materials used for  
home improvement ... .. \$ \_\_\_\_\_

Local sales tax rate \_\_\_\_\_ % (if your state rate is 6% and you  
pay 7% locally, your local rate is 1%)

**Charitable Contributions**

Cash or check donations ... .. \$ \_\_\_\_\_  
(you must have receipt for all individual contributions over \$250)

Miles driven for volunteer work \_\_\_\_\_

Non-monetary donations of \$500 or less ... \$ \_\_\_\_\_  
(Goodwill, Salvation Army, Amvets, etc.)

For non-monetary donations of \$500 or more, provide name of  
organization, description of items donated, the original value of the  
items at purchase and the value at the time you donated them  
(attach Form 1098-C for donations of vehicles or boat)

**Other Itemized Expense Deductions** (additional items in AL, AR, CA, HI, IA, MN, NY & PA)

- Gambling losses ... .. \$ \_\_\_\_\_
- Casualty or theft from income producing property  
(such as rental property or small business) ... \$ \_\_\_\_\_
- Federal estate tax on income in respect of  
decedent ... .. \$ \_\_\_\_\_
- Loss on contingent payment debt instrument \$ \_\_\_\_\_
- Repayment of \$3,000 or more of prior benefits  
such as wages or unemployment . . . . . \$ \_\_\_\_\_
- Unrecovered costs/loss on pension ... .. \$ \_\_\_\_\_
- Impairment related work expenses . . . . . \$ \_\_\_\_\_

**Interest Expense Deduction**

Personal, consumer interest (credit cards, vehicle, etc.) is not deductible. If you purchased or refinance your home, provide a copy of the closing statement.  
Rental property & business interest & taxes should be entered on the Rental Property Tax Organizer or the Business Expense Organizer.

Check if any original or refinanced mortgages were incurred after December 15, 2017. (If so, provide years incurred for each mortgage below.)

Principal balance of 1st mortgage on primary personal residence \$ _____	Personal residence 1st mortgage interest & points (on Form 1098) ... .. \$ _____
Principal balance of 2nd mortgage on primary personal residence \$ _____	Personal residence 2nd mortgage interest & points reported on Form 1098 ... .. \$ _____
Use of 2nd mortgage funds: _____	
Principal balance of 1st mortgage on 2nd home personal residence \$ _____	Second home 1st mortgage interest & points reported on Form 1098 ... .. \$ _____
Private mortgage insurance (PMI, for a primary or 2nd home bought in 2007 or later) \$ _____	Investment interest (interest paid on loans used to acquire investment property) ... \$ _____

If you pay mortgage interest to an individual for a seller financed mortgage please provide:

Name & social security number ... \_\_\_\_\_

Address ... \_\_\_\_\_

Interest paid this year ... .. \$ \_\_\_\_\_

**Other Notes or Questions:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**Checklist of Information Needed to Complete Your Tax Return**

If any item listed applies to you, check the box and attach the information

**Income Information**

- Wages (Form W-2)
- Interest Income (Form 1099-INT)
- Foreign bank accounts, income +/- or paid taxes
- Dividend Income (Form 1099-DIV)
- Stock Sale Information/Capital Gains (Form 1099-B)
  - Each stock sale: Date purchased, number of shares bought, amount paid
- Other Income
  - Alimony Received
  - Unemployment Compensation (Form 1099-G)
  - Debt Cancellation (Form 1099-C)
  - Disability Income
  - Jury Duty
  - Pension Distributions (Form 1099-R)
  - Social Security Benefits (Form 1099-SSA)
  - State / Local Refunds (Form 1099-G)
  - Gambling Income (Form W-2G)
  - Tip Income
  - Scholarships (Form 1098-T)
  - Education Savings Account Withdrawal (Form 1099-Q)
  - Bartering Income (Form 1099-B)
  - Achieving Better Life Experience Distrib. (Form 1099-QA)
- Small Business (self-employed or independent contractor business owner)
  - Business Income (Form 1099-MISC plus items not on 1099-MISC)
  - Business Expenses (Provide list or use the **Business Organizer**)
  - Vehicle Information
- Rental Property
  - Rental Income (Form 1099-MISC)
  - Related Expenses (Provide list or use the **Rental Property Organizer**)
- Schedules K-1 from Partnerships, S Corps, Trusts
- Sale of Real Estate not qualifying for Personal Residence Exemption
  - Closing Statement – Sale of Property
  - Closing Statement – Purchase of Property
  - List of additions/improvements while you owned the property
  - Forgiveness of Debt income (Form 1099-C or 1099-A)

**Deduction Information:**

- IRA Contributions
- SEP, Simple, Keogh Plans
- Student Loan Interest (Form 1098-E)
- Student Expenses (Forms 1098-T & 1099-Q)
- Alimony Paid
  - Recipient Name and SS #
- Mortgage Interest (Form 1098)
- Investment Interest
- Cash and Noncash Charitable Contributions
- Business or Disaster Casualty/Theft Loss
- Medical Expenses
  - Health Insurance
  - Out of Pocket Medical Expenses (& Form 1099-SA)
  - Forms 1095-A, 1095-B & 1095-C
  - Healthcare Market Place Exemption
  - Medical Account Contribution (Form 5498-SA)
  - ABLE Account Contribution (Form 5498-QA)
- Real Estate Taxes
- Other Taxes (including sales tax paid on the purchase of autos, boats and RVs for personal use)

**Credit and Payment Information:**

- Child Care Expenses
  - Provide name, address, SS# or EIN, and amount paid for each child
- Estimated tax payments (dates and amounts paid)
- Legal papers for adoption, divorce or separation involving custody of your dependant children
- Tuition Statements (Form 1098-T) & Education Expenses
- Copy of voided check (for direct deposit of refund information)
- Energy or electric vehicle tax credit information
- Closing statement for first-time or long-time homebuyers' credit



## Letter of Agreement for 2021 Individual Income Tax Return

Dear Individual Tax Client:

In our continuing effort to provide you with the highest quality tax preparation services, this letter is intended to confirm the arrangement for our income tax services and set forth certain tax law requirements. It's a good idea that we keep you informed about our mutual responsibilities. We ask all clients for whom returns are prepared to confirm the arrangements by signing below.

We will prepare your current year's federal income tax returns from your data without verification or audit. We will prepare the state income tax return, if applicable, for your resident state. We are not responsible for other returns unless directed by you. Unless you request, we will not perform a review of the information you provide to determine whether you may have a filing obligation with another state, a municipality or a country. However, if other filing requirements come to our attention in the course of our work, we will tell you of the obligation and may prepare the appropriate returns at your request. The returns will be prepared solely for filing with the taxing authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

The Internal Revenue Service (IRS) makes it clear that it is your responsibility to provide all the information required for the preparation of complete and accurate returns. Since your income tax returns will be prepared based on the information you provide, we may ask you to clarify items to help us avoid improper reporting and possible penalties. We've provided a "Tax Organizer" to help you gather the information required for a complete return. If you use the Organizer, it will help you avoid overlooking important information and contribute to efficient preparation of your returns. That helps keep the cost of our services as low as possible. We will not verify the information you give us. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all your worldwide income and all relevant facts affecting the returns. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

When you gather your tax information, it is important for you to understand that the IRS and state taxing authorities, by regulation, require you to both accumulate and keep information substantiating all items reported on your returns. Estimates of your expenses are not sufficient — you must have written records. Because the taxing authorities have the right to examine these documents it is important that you maintain a record system that satisfies these requirements. Documentation is especially important for bartering income or deductions, segregation of personal expenses from business expenses, as well as complete records for business deductions of travel, entertainment, auto, cell phone and computer use. Should you have any questions as to what documentation will satisfy Internal Revenue Service requirements; we will be pleased to advise you. In preparing your return we do not demand you provide these records for us to inspect, but rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. You must keep these records, along with all original documents you receive for the preparation of your tax return, for a minimum of seven years in the event you are called upon to prove the accuracy and completeness of the returns to a taxing authority. It is our policy to maintain copies of records necessary for us to prepare your return for seven years; these records are not the complete records that you are required to keep. By signing this letter and the materials associated with your return prepared by us, you declare that you have provided to us all income and deductible expense information, that all expenses or other deductions are accurate, that you have all required supporting written records, and you acknowledge that upon the expiration of the seven year period we are free to destroy our records related to this engagement.

If you have a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country, you are required to report such a relationship. If you fail to disclose the required information to the U.S. Department of the Treasury, the failure to disclose may result in substantial civil and/or criminal penalties. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required disclosure statements. You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.



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If you provide our firm with copies of brokerage (or investment advisory) statements, we will use the information from these statements solely in connection with the preparation of your income tax returns. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor investment activity, provide investment advice, or supervise the actions of the entity or individuals performing investment activities on your behalf. We recommend you review all brokerage (or investment advisory) statements promptly and carefully, and direct any questions regarding activities on your account to your broker (or investment advisor).

Typically, the vast majority of our clients have no items reported on their tax returns for which there are potential tax law conflicts for reporting. However, if there are conflicting authorities as to how you may report an item or transaction on your tax return, we will apprise you of your options. The IRS may disagree with the position we take in reporting items or transactions which favor you more than the Internal Revenue Service. The IRS could assess a penalty if you overvalue an item, inadvertently omit information or a transaction, or take a position contrary to them without substantial authority. You have the final responsibility for the handling of each item on your return and the overall correctness of the returns. The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties of up to \$100,000 on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions; unless otherwise instructed by you, we will resolve such questions in your favor wherever possible. Should a tax authority rule contrary to us in a tax issue, our liability is limited to the fees you paid to us for the tax preparation. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Additionally, we have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal under any of these circumstances will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our services and out-of-pocket expenses through the date of withdrawal.

We take very seriously your private information. In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purpose of a second opinion, or to any other third party for any purpose without first receiving your consent. In the event information is requested by either of the parties signing the return, that information will be furnished without obtaining the additional consent of the other party. Details regarding our full privacy policy are provided in a statement with our Organizer and are also available on our web site and by signing below you assert that you have reviewed that document.

We will perform our services in accordance with the Statements on Standards for Tax Services ("SSTs") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). It is our duty to perform services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us. Please note that our firm will not receive separate copies of IRS notices; therefore, you must provide our firm with copies of any notices you receive from the IRS.



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If your tax returns are subsequently examined by the IRS or other taxing authorities, and we prepared the returns, we will, at your request, assist you with the examination. You will be billed at the current hourly rate for such services and a retainer will be required at that point. In assisting you, we will exert our best effort to obtain a determination favorable to you. Should you disagree with the audit findings of the taxing authorities, and are unable to resolve the dispute with the examination personnel, we will at your request, represent you with the Appeals Division of the Internal Revenue Service or relevant state.

If 2021 is the first year we are preparing your tax return, our review of the prior year's tax return will necessarily be limited and may not find all errors. We will, however, bring to your attention any errors that we find. If you ask us to prepare amended tax returns and address any other matters arising as a result of any error or provide a thorough quality control and due diligence review of one or more prior years, we will confirm this representation in a separate engagement letter.

If you have an underpayment of taxes in 2021 and would like us to prepare estimated tax payment vouchers for 2022 in order to reduce or eliminate IRS underpayment of estimated taxes penalties, please let us know. If you would like us to prepare estimated tax payment vouchers, we will calculate these payments for the 2022 tax year based upon the information you provide to prepare your 2021 tax returns (the "safe harbor" basis) and have no obligation to update recommended payments after the engagement is completed.

As a service to our clients, we occasionally e-mail or mail tax-related or other information that we anticipate will be helpful (e.g., newsletter). If you wish to opt out of any such newsletters, you may either use the opt-out link or form in the correspondence to be removed from the subscription list or give us a note stating your preference.

We will endeavor to complete your return by the appropriate deadline. However, if we are still missing information with less than two weeks remaining, you should file an extension if allowed. We will attempt to contact you at that time, but please let us know if you will need an extension of time to file your income tax return. Please note that an extension allows additional time to complete and file your return, but does not allow an extension for paying any tax due.

Our fee for preparation of your tax returns will be based on the size and complexity of your returns and the skill required to properly prepare them. All invoices are due and payable upon presentation. Tax returns will not be electronically filed until the fee is paid. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

The engagement does not include any services not specifically stated in this letter. However, we would be pleased to consult with you regarding other income tax or financial matters, such as business or individual financial statements, evaluation of proposed or completed transactions, future income tax savings consultations or projections, estate planning, gift tax returns, and any research in connection with such matters. We will render additional invoices for such services at our standard billing rates.

This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals both oral and written and all other communications between the parties. The terms and conditions of this engagement shall be governed and construed in accordance with the laws of the State of Florida and may only be modified in writing signed by all parties.

If the above fairly sets forth your understanding of the engagement, please sign this letter and return it to us with your tax information and organizer and payment information.

We are pleased to have you as our client and look forward to a continuing mutually beneficial relationship.

Very truly yours,

Swart Baumruk & Company, LLP

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date