



friedman kannenberg
and company pc

Certified Public Accountants

17 Talcott Notch Road
Farmington, CT 06032
Tel: 860.677.9191
Fax: 860.674.9602
info@fkco.com
www.fkco.com

January 4, 2022

Dear Client:

Your privacy is important to us and we are required by law to comply with specific data-sharing regulations. Please read the following privacy policy before moving forward.

We collect nonpublic information (NPI) about you and your household or business from various sources, including:

- Interviews regarding your tax circumstances
- Organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income and other tax-related data
- Tax-related documents you provide that are required for processing tax returns, such as Form W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions
- Electronic tools and applications used to collect, store, reconcile and compile such information
- Any other documents you provide to us to assist in the preparation of your tax return

We do not disclose any nonpublic personal information about our clients, prospective clients or former clients to anyone, except as requested by our clients in writing or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about this privacy policy, please ask to speak with our President, Donald A. Kannenberg, Jr., or our Secretary, Alan M. Friedman, prior to proceeding.

Thank you,

Friedman, Kannenberg & Company, P.C.



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Dear Client:

Friedman, Kannenberg & Company, P.C. is pleased to provide you with the professional services described below. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

Scope of Engagement: We will prepare your federal and home state income tax returns for the 2021 tax year. We will also prepare any other state income tax returns that you identify and authorize us to prepare. We will prepare your tax returns based on information and representations you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

Because our firm is relying on the accuracy and completeness of the information you provide to prepare the tax returns, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns, harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Client Responsibilities: We will provide you with an income tax organizer or tax questionnaire to help you gather and document the information we will need to prepare your income tax returns. We ask that you complete the tax organizer/questionnaire and provide us with all original supporting tax information (i.e. Forms W-2, 1099's, etc.), including all worldwide income.

You are responsible for determining your state or local tax filing obligations with any state or local tax authority, including, but not limited to, income, franchise, sales, use, or property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon reading the completed tax organizer, it comes to our attention that you may have an obligation to file additional income tax returns, we will notify you of this. If you ask us to prepare these returns, we will confirm this in a letter and detail the additional charges for this service.

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. Based on the information which you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include electronic FinCEN Report 114 (which replaced Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR)). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, we will confirm this in a separate engagement letter and delineate the additional charges for this service.

You are responsible for complying with any other country's reporting requirements. We have no responsibility to discuss these issues with you. If you have specific questions regarding your tax filing obligations, please contact us to schedule an appointment to discuss your concerns.

Business (Schedule C), Rental (Schedule E) and Farming (Schedule F): You confirm to us that all business income is reported, that your personal expenses are segregated from business expenses and all expenses including, but not limited to, meals, travel, vehicle use, gifts, and related expenses for your business are supported by necessary records

required by the Internal Revenue Service ("IRS"). At your request, we are available to answer your questions and advise you on the types of records required.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for your reported income, credits and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it if needed to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

The law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact us.

Filing Deadlines and Extensions: The original due date for filing your income tax returns is **April 18, 2022**. It may become necessary to apply for an extension of time to file your tax returns if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. **If you are unable to complete and return the tax organizer or questionnaire with all of the required documentation by March 25, 2022, to allow for the timely preparation of your tax returns, you must contact us and request we apply for an extension of the filing deadline on your behalf.** Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. All taxes owed are due by the original filing due date (**April 18, 2022**). Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

You have final responsibility for your income tax returns. For electronic filing, you (and your spouse) must verify, sign and return to us a completed Form 8879, IRS e-file Signature Authorization, and if applicable, a state equivalent authorization form before we can file your returns electronically. If you are mailing your income tax return, check them carefully for accuracy before signing and mailing.

CPA Firm Responsibilities: We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns from last year. If your marital status has changed, or if you want to change your filing status, or you have questions about your filing status, please contact us immediately.

We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the laws and other supportable positions. In those instances, we will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative which you select after having considered the information provided by us. Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that it is more likely than not that the position will be held to be the correct position upon examination by taxing authorities. If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case the position must be formally disclosed on Form 8275 or 8275-R, which form would be filed as part of the return. If we do not believe there is a reasonable basis for the position, either the position cannot be taken or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us and hold us harmless as to those penalties.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these additional services. Our engagement does not include any procedures designed to discover fraud, theft or other irregularities, should any exist.

Tax planning services are available and, if requested, will be billed to you at our standard hourly rates. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax saving strategies for you to consider as possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

Examination of Returns: This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement letter for that specific purpose. You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

Fees and Billings: Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses as incurred. Hourly rates range from \$125 to \$350 per hour depending on the individual(s) assigned to the engagement. The fee is based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent on the availability, quality, and completeness of your records. Our invoice is due upon receipt of your tax package.

You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis. In the event your records are not submitted in a timely manner or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct any problems or to expedite the preparation of your tax returns. If this occurs, we will contact you to discuss the matter and the anticipated delay in completing our engagement prior to rendering further services.

Revision of Returns: Should a tax return require revision after completion through no fault of Friedman, Kannenberg & Company, P.C., revision fees will apply.

Privacy Policy: In accordance with the Federal Trade Commission rule, *Privacy of Consumer Financial Information*, we are required to inform you of our policy regarding privacy of client information. Please refer to our website www.fkco.com for complete details of our privacy policy. A copy of our privacy policy will be sent to you upon request.

Joint Return: If the income tax returns we prepare in connection with this engagement are joint returns, and because you will each sign those returns, you are each our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning the preparation of your returns. We will require, however, that any request for documents or other information be communicated to us in written form. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf. Absent a contrary written instruction in the future, from either or both of you, we will communicate with either or both of you.

Termination and Other Terms: We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter. In such case, Friedman, Kannenberg & Company, P.C. will not be responsible for any tax, interest or penalties that the taxing authorities may levy against you for failure to file or for failure to file your returns on a timely basis. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

Record Retention: Our record retention policy requires us to retain all original records and documents that you have given us at the conclusion of the engagement. Your records are the primary backup and support for your tax returns. Our records and files are our property and are not a substitute for your own records. Our firm destroys our engagement files and workpapers after a period of 7 years. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Other Terms: All services performed in connection with the preparation of your income tax returns will be performed in our office located in Farmington, Connecticut. You agree that the courts of the State of Connecticut have jurisdiction over the parties and all disputes between us, and we agree to submit all disputes to the Hartford Superior Court, which is the proper and most convenient venue for resolution. You also agree that the laws of the State of Connecticut shall govern all such disputes.

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.

In performing our services, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We require all of our third-party vendors to do the same.

You acknowledge and accept the fact that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

We appreciate the opportunity to be of service to you. Please sign and date this engagement letter and return it to us with your pertinent tax documents and income tax organizer or tax questionnaire to acknowledge your agreement with its terms. It is our policy to initiate services after we receive the signed copy of this engagement letter from you.

Very truly yours,



Friedman, Kannenberg & Company, P.C.

ACCEPTED BY:

Taxpayer signature

Spouse signature

Print name

Print name

Date

_____ Please initial if you would like the credit card below charged for your invoiced amount upon our receipt of your signed e-filing authorization forms. (Form 8879)

Credit Card # : _____ Exp: _____ Code: _____

Name on Credit Card # : _____ Billing zip code: _____



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Business Mileage Worksheet

Rules:

Use the following three scenarios to determine how many miles you can deduct. **Keep in mind the following statement: in general, commuting to work is not deductible and ALL travel must be supported with documents that show an amount, date, place, and reason for travel—such as bills, invoices, or receipts.**

- **If you have an office or regular place of business outside your home**, you may not deduct miles commuting to and from work. You may, however, deduct mileage driven to a *temporary work place* and mileage to and from different work locations; i.e. clients' businesses, onsite work, or other offices; during the day. A temporary work place is a location driven to for less than one year or less than 35 times a year.
- **If you have an office in your home that qualifies for a home office deduction**, all of your business-related mileage is deductible. A qualifying home office must be your primary place of business.
- **If you work out of your home, but do not qualify for the home office deduction**, the distance between your home and your first stop and between your last stop and your home are nondeductible commuting miles.

Tools:

The following tools might be of help if you need to reconstruct your mileage: Day planner, calendar, appointment book, Quickbooks printouts, Mapquest or Google Maps.

Sampling:

You cannot deduct amounts that you approximate or estimate; however, if you make routine trips, you may record the exact mileage once and use that mileage for multiple trips. Routine trips must be properly documented.

List:

Besides when routine trips can be supported, the IRS requires a complete daily travel log to support a business mileage deduction. Use the list below and the tools listed above to try to reconstruct your miles. Documentary support needs to be made available for all miles driven.

Total miles driven for the entire year _____. Commuting to a regular place of business _____.

Work-Related Trips	Miles	Number of times	Total
Misc. errands			
Temporary work location			
Advertising / promo trips			
Business / professional meetings			
Business meals			
Education			
Pickup / delivery			
Supply purchase trips			
Bank trips			
Client visits			
Post office			
Other local trips			
Out of town trips (list city):			

Signature_____

Date_____

Total Business Miles _____

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M**

2021 TAX ORGANIZER

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I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.

Taxpayer Signature	Date
Spouse Signature	Date

	<u>Form</u>
Alimony Paid or Received	13
Annuity Payments Received	9A
Application of Refund	20
Business Income and Expenses	6, 6A
Business Use of Home:	
Business	6D
Employee Business Expenses	17B
Farm	12E
Itemized Deductions	16A
Passthrough	11B
Rental	10E
Calendar	33
Casualty or Theft Losses	16
Child and Dependent Care Expenses	18
Consolidated Brokerage Statements:	
Interest Income & Foreign Information	5E
Dividend Income & Foreign Information	5F
Sales of Stocks, Securities, Capital Assets & Misc. Income	5G
Contributions	15
Dependent Information	3A
Depreciable Property and Equipment:	
Business	6A
Employee Business Expenses	17A
Farm	12B
Rental and Royalty	10B
Direct Deposit Information	4A
Dividend Income	5B
Education Expenses	18
Educator (Teacher) Expenses	13A
Electronic Filing	4
Employee Business Expenses	17, 17A
Estate Income	11
Farm Income and Expenses	12, 12A, 12B
Federal, State and City Estimated Taxes	20, 20A
Foreign Assets	5C, 5D
Foreign Employment Information	30, 30A, 30B
Foreign Housing Expenses	30C
Foreign Taxes	32
Foreign Travel and Workdays	30D
Foreign Wages and Other Income	31, 31A, 31B

	<u>Form</u>
Gambling Winnings	21
Gifts	34, 35
Health Savings Accounts	13A
Household Employment Taxes	19
Installment Sale Receipts	7
Interest Income	5A
Interest Paid	14A
Investment Interest Expense	14A
IRA Contributions	9
IRA Distributions	9
Keogh Plan Contributions	9A
Medical and Dental Expenses	14
Ministerial Income	13B
Miscellaneous Income and Adjustments	13
Miscellaneous Itemized Deductions	16
Mortgage Interest Paid	14A
Moving Expenses	8
Partnership Income	11
Pension Income	9A
Personal Information	3
Railroad Retirement Benefits	13
Real Estate Mortgage Investment Conduit Income (REMIC) ...	11
Rental and Royalty Income and Expenses	10, 10A
Roth IRA Contributions/Conversions	9
S Corporation Income	11
Sale of Stock, Securities and Other Capital Assets	7
Sale of Your Home	8
Savings Bond Purchases	4B
SEP/SIMPLE Plan Contributions	9A
Social Security Benefits	13
State and Local Tax Refunds	13
Student Loan Interest	13A
Taxes Paid	14
Trust Income	11
Unemployment Compensation	13
Vehicle/Other Listed Property Information:	
Business	6B, 6C
Employee Business Expenses	17A
Farm	12C, 12D
Rental and Royalty	10C, 10D
Partnership/S Corporation	11A
Wages and Salaries	3A



2021

Questions (Page 1 of 5)**2**

The following questions pertain to the 2021 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

	Yes	No
Did your marital status change?	☐	☐
Are you married?	☐	☐
If Yes, do you and your spouse want to file separate returns?	☐	☐
If No, are you in a domestic partnership, civil union, or other state-defined relationship?	☐	☐
Can you or your spouse be claimed as a dependent by another taxpayer?	☐	☐
Did you or your spouse serve in the military or were you or your spouse on active duty?	☐	☐

Dependents:

Were there any changes in dependents from the prior year?	☐	☐
Note: Include non-child dependents for whom you provided more than half the support.		
Did you or your spouse pay for child care while you or your spouse worked or looked for work?	☐	☐
Do you have any children under age 18 with unearned income more than \$1,100?	☐	☐
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,100?	☐	☐
Did you adopt a child or begin adoption proceedings?	☐	☐
Are any of your dependents non-U.S. citizens or non-U.S. residents?	☐	☐

Healthcare:

Did you obtain healthcare coverage through the Marketplace?	☐	☐
If Yes, include all Forms 1095-A.		
If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	☐	☐
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?	☐	☐
Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed as a dependent on another taxpayer's return?	☐	☐
Are any of your dependents required to file a tax return?	☐	☐

SEE LAST PAGE OF THIS DOCUMENT FOR ADDITIONAL NOTES FOR YOUR TAX PREPARER

**Healthcare (continued):**

	Yes	No
Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	☐	☐
Were you eligible for employer-sponsored healthcare coverage?	☐	☐
Did you or your spouse have any transactions pertaining to a health savings account (HSA)?	☐	☐
If you received a distribution from an HSA, include all Forms 1099-SA.		
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?	☐	☐
If you received a distribution from an MSA, include all Forms 1099-SA.		
Did you or your spouse receive any distributions from long-term care insurance contracts?	☐	☐
If Yes, include all Forms 1099-LTC.		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job?	☐	☐
If Yes, how many months were you covered? _____		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?	☐	☐
If Yes, how many months were you covered? _____		
Did you or your spouse lose your job because of foreign competition and pay for your own health insurance?	☐	☐

Education:

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?	☐	☐
Did you or your spouse pay any student loan interest?	☐	☐
Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	☐	☐
Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)?	☐	☐
If Yes, include all Forms 1099-Q.		
If Yes, were the amounts withdrawn used for qualified tuition expenses?	☐	☐

Deductions and Credits:

Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?	☐	☐
If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.		
Did you or your spouse incur any casualty or theft losses?	☐	☐
Did you or your spouse make any large purchases, such as motor vehicles and boats?	☐	☐
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?	☐	☐
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? ..	☐	☐
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)?	☐	☐
If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes.		
_____ Gallons _____ Type		
Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	☐	☐
Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?	☐	☐

SEE LAST PAGE OF THIS DOCUMENT FOR ADDITIONAL NOTES FOR YOUR TAX PREPARER



2021

Questions (Page 3 of 5)**2C****Investments:**

	Yes	No
Did you or your spouse have any debts canceled, forgiven or refinanced?	☐	☐
Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?	☐	☐
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?	☐	☐
Did you or your spouse sell, exchange, or purchase any real estate?	☐	☐
If Yes, include closing statements.		
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?	☐	☐
Did you or your spouse engage in any put or call transactions?	☐	☐
If Yes, provide the transaction details.		
Did you or your spouse close any open short sales?	☐	☐
Did you or your spouse sell any securities not reported on Form 1099-B?	☐	☐

Retirement or Severance:

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	☐	☐
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan?	☐	☐
Did you or your spouse turn age 72 and have money in an IRA or other retirement account without taking any distribution?	☐	☐
Did you or your spouse make a qualified charitable distribution directly from an IRA?	☐	☐
Did you or your spouse retire or change jobs?	☐	☐
Did you or your spouse receive deferred, retirement or severance compensation?	☐	☐
If Yes, enter the date received (Mo/Da/Yr). _____		

Personal Residence:

Did your address change?	☐	☐
If Yes, provide the new address.		
If Yes, did you move to a different home because of a change in the location of your job?	☐	☐
Did you or your spouse claim a homebuyer credit for a home purchased in 2008?	☐	☐
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	☐	☐
Are your total mortgages on your first and/or second residence greater than \$750,000?	☐	☐
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Did you or your spouse take out a home equity loan?	☐	☐
Did you or your spouse have an outstanding home equity loan at the end of the year?	☐	☐
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?	☐	☐
Did you or your mortgagee receive mortgage assistance payments?	☐	☐
If Yes, include all Forms 1098-MA.		

SEE LAST PAGE OF THIS DOCUMENT FOR ADDITIONAL NOTES FOR YOUR TAX PREPARER



2021

Questions (Page 4 of 5)**2D****Sale of Your Home:**

	Yes	No
Did you sell your home?	☐	☐
Did you receive Form 1099-S?	☐	☐
If Yes, include Form 1099-S.		
Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale?	☐	☐
Did you or your spouse ever rent out the property?	☐	☐
Did you or your spouse ever use any portion of the home for business purposes?	☐	☐
Have you or your spouse sold a principal residence within the last two years?	☐	☐
At the time of the sale, the residence was owned by the: ☐ Taxpayer ☐ Spouse ☐ Both		

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$15,000 to any individual?	☐	☐
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value?	☐	☐
Did you or your spouse make any gifts to a trust for any amount?	☐	☐
Do you or your spouse have a life insurance trust?	☐	☐
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	☐	☐
Did you or your spouse forgive any indebtedness to any individual, trust or entity?	☐	☐

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?	☐	☐
Were you or your spouse a grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country?	☐	☐
Did you or your spouse create or transfer money or property to a foreign trust?	☐	☐
Did you or your spouse own any foreign financial assets?	☐	☐
Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments?	☐	☐
Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax?	☐	☐
If Yes, did the corporation cease to be an S corporation?	☐	☐
If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business?	☐	☐
If Yes, did you or your spouse transfer any share of stock in the corporation?	☐	☐

SEE LAST PAGE OF THIS DOCUMENT FOR ADDITIONAL NOTES FOR YOUR TAX PREPARER



2021

Questions (Page 5 of 5)

2E

Miscellaneous:

Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,300 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	☐	☐
Did you or your spouse receive unreported tip income of \$20 or more in any month?	☐	☐
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?	☐	☐
Did you or your spouse engage in any bartering transactions?	☐	☐
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	☐	☐
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	☐	☐
Did you or your spouse sell, acquire, or exchange Bitcoin or other virtual currencies or engage in any sales or exchanges denominated in Bitcoin or other virtual currencies?	☐	☐
Did you or your spouse receive an economic impact payment?	☐	☐
If Yes, enter the amount of any economic impact payment received. _____		
If Yes, did you or your spouse repay any of the economic impact payment received?	☐	☐
If Yes, enter the amount of the economic impact payment repaid. _____		
Did you or your spouse receive any advanced child tax credit payments?	☐	☐
If Yes, attach all IRS Letters 6419 and enter the amount of the payments received. _____		
If self-employed, were you unable to work due to contracting COVID-19, being in quarantine or isolation due to COVID-19, caring for an individual who contracted COVID-19 or was in quarantine due to COVID-19, or due to caring for a son or daughter because the child's school or childcare provider was closed or unavailable due to COVID-19 precautions?	☐	☐
Did you or your spouse take out a Payroll Protection Program loan?	☐	☐
If Yes, enter the date and total amount of the Payroll Protection Program loan(s) disbursed. Date (Mo/Da/Yr) _____ Amount _____		
If Yes, did you or your spouse have any eligible expenses that were paid with the Payroll Protection Program loan(s)?	☐	☐
If Yes, are these amounts included in the expenses reported for the business?	☐	☐
If Yes, did you or your spouse receive loan forgiveness or are you or your spouse seeking forgiveness?	☐	☐
If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness. Date (Mo/Da/Yr) _____		
If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness. Amount _____		

Additional state pages have been included at the back of the organizer and should be reviewed.

SEE LAST PAGE OF THIS DOCUMENT FOR ADDITIONAL NOTES FOR YOUR TAX PREPARER



2021

Personal Information

3

Taxpayer:

First Name and Initial	Last Name	Social Security Number
Occupation	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)
Driver's License or State-Issued ID Number	Expiration Date (Mo/Da/Yr)	Issue Date (Mo/Da/Yr) State
☐ Driver's License	☐ State-Issued ID	☐ No Identification

Spouse:

First Name and Initial	Last Name	Social Security Number
Occupation	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)
Driver's License or State-Issued ID Number	Expiration Date (Mo/Da/Yr)	Issue Date (Mo/Da/Yr) State
☐ Driver's License	☐ State-Issued ID	☐ No Identification

Contact Information:

Street Address	Apartment Number	
City	State	
Foreign Province or County	ZIP or Postal Code	
Foreign Country		
Taxpayer Daytime/Work Phone	Taxpayer Evening/Home Phone	Taxpayer Foreign Phone
Taxpayer Cell Phone	Taxpayer Fax Number	
Spouse Daytime/Work Phone	Spouse Evening/Home Phone	Spouse Foreign Phone
Spouse Cell Phone	Spouse Fax Number	
Taxpayer Email Address		
Spouse Email Address		
Preferred Method of Contact		

May the IRS or other taxing authority discuss the return with the preparer?
Is the taxpayer claimed as a dependent on someone else's tax return?

Yes	No		
Taxpayer		Spouse	
Yes	No	Yes	No

Are you considered legally blind per IRS regulations?
Do you want to contribute to the Presidential Election Campaign Fund?
Are you a U.S. citizen or Green Card holder?

Personal Identification Numbers: Code - 1 - Issued by IRS 2 - Issued by State or City

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply.

TS	State	City	Code	PIN

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.

Worksheets: Basic Data > General and Return Options > Processing Options

Forms 1, 1A and 2

100131 08-26-21



Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$4,300?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return ☐

Do not electronically file the state return(s) ☐

Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

Yes	No
☐	☐

Taxpayer

Spouse

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN _____

Spouse PIN _____



2021

Direct Deposit and Withdrawal

4A

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2020, your account information is already included below.

	Yes	No
Would you like any refunds owed to you directly deposited?	☐	☐
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	☐	☐
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	☐	☐

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings
☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐

	Yes	No
Would you like any refunds owed to you directly deposited?	☐	☐
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	☐	☐
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	☐	☐

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings
☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐



Interest Income

5A

Interest Information:

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

[illegible]

Seller-Financed Mortgage Interest Information:

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2021 Interest Amount	2020 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2021

Dividend Income

5B

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
Total					

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Code	Tax-Exempt Interest	2020 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
Total		

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2021

Foreign Assets**5C**

Note: If the aggregate value of the accounts does not exceed \$10,000, then you do not need to provide details.

General Information:

TSJ _____
Title of filer _____
Enter all countries where you have foreign bank accounts _____

Foreign Identification:

Yes	No
☐	☐
☐	☐

Passport _____
Foreign TIN _____
If not passport or TIN, enter description _____
Number _____
Country of issue _____

Information on Foreign Financial Accounts:

1 - Bank Account 2 - Securities Account 3 - Other

Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A				
B				

Street Address	City
A	
B	

State	ZIP/Postal Code	Country	GIIN
A			
B			

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign

Last Name or Organization Name	First Name	Middle Initial	Suffix	Taxpayer ID Number	
A					
B					

# of Joint Owners	Street Address	City
A		
B		

1 - No financial interest 1B - No financial interest - US person, officer or employee, residing outside US 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated

State	ZIP/Postal Code	Country	Owner-ship Code	Filer's Title
A				
B				

1 - Deposit 2 - Custodial

Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A							
B							



2021

Foreign Assets**5D****Asset Information:**

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

		1 - Partnership 2 - Corporation 3 - Trust 4 - Estate
Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity	GIIN

If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

		1 - U.S. person 2 - Foreign person	
		1 - Issuer 2 - Counterparty	
Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

		1 - Individual 2 - Partnership 3 - Corporation 4 - Trust 5 - Estate
Mailing Address of Issuer	City or Town of Issuer	

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

Foreign assets were acquired or sold during the tax year

Yes	No

Foreign Bank Accounts and Trusts:

At any time during 2021, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?

--	--

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2021, whether or not you had any beneficial interest in it?

--	--



2021

Business Income and Cost of Goods Sold**6**

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
 Employer ID number _____
 Street address _____
 City, state, ZIP or postal code, and country _____
 Method of inventory _____
 Method of accounting _____

Business Questions for 2021:

	Yes	No
Did you dispose of this business? _____		
If Yes, what was the disposition date? _____ (Mo/Da/Yr)		
Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____		
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____		
Have you prepared or will you prepare all required Forms 1099? _____		

Health insurance premiums paid for yourself and your dependents _____

2021 Amount	2020 Amount

Income:

Include all Forms 1099-K

Payment card and third party transactions:

Description	2021 Amount	2020 Amount

Miscellaneous income:

Include all Forms 1099-MISC and 1099-NEC

Other Income:

Other gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	2021 Amount	2020 Amount
Beginning inventory		
Purchases less cost of items withdrawn for personal use		
Cost of labor (do not include amounts paid to yourself)		
Materials and supplies		
Other costs of goods sold:		

Description	2021 Amount	2020 Amount
Ending inventory		



6A

Principal Business or Profession:

Advertising	
Car and truck expenses	
Parking fees and tolls	
Commissions and fees	
Contract labor	
Employee benefit programs and health insurance (other than pension and profit-sharing plans)	
Insurance (other than health)	
Interest - mortgage (paid to banks, etc.)	
Interest - other	
Legal and professional fees	
Office expense	
Pension and profit-sharing plans	
Rent or lease - vehicles, machinery and equipment	
Rent or lease - other business property	
Repairs and maintenance	
Supplies (not included in Cost of Goods Sold)	
Taxes and licenses	
Travel	
Meals	
Entertainment (deductible only on some state returns)	
Utilities	
Wages	
Dependent care benefits	

[illegible][illegible]

Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2021

Business Expenses - Vehicle and Other Listed Property

6B

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2021:

	Yes	No
Do you have evidence to support your deduction?	☐	☐
If Yes, is the evidence written?	☐	☐
Do you have evidence to support the business use percentage claimed on listed property?	☐	☐
If Yes, is the evidence written?	☐	☐

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	☐	☐
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	☐	☐
Do you treat all use of vehicles by employees as personal use?	☐	☐
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	☐	☐
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	☐	☐

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No

Was your vehicle available for use during off-duty hours?

Mileage:

Total miles

Total business miles

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases

Vehicle 1		Vehicle 2	
Description of vehicle		Description of vehicle	
Date placed in service (Mo/Da/Yr)		Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No		Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No	
Was your vehicle available for use during off-duty hours?		Was your vehicle available for use during off-duty hours?	
2021 Miles	2020 Miles	2021 Miles	2020 Miles
2021 Amount	2020 Amount	2021 Amount	2020 Amount



2021

Sales of Stocks, Securities, Capital Assets & Installment Sales

7

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

Mutual fund transactions

Exchange of any securities or investments for something other than cash

Sales of inherited property

Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale

Commodity sales, short sales or straddles

Reinvestment of the proceeds of gains in a qualified opportunity fund

Sale of any investments in qualified opportunity funds

Debts that became uncollectible

Securities that became worthless

Sale of any property where you will receive payments in future years

Yes	No

TSJ	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				
E				
F				
G				
H				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				
E				
F				
G				
H				

Installment Sales: **Do not include interest received in principal amount**

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2021 Principal Received	2020 Principal Received



9

TS

Yes	No

[illegible]



2021

Pension, Annuity and Retirement Plan Information**9A****Pensions and Annuities:** Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2021 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2020 Gross Distributions

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?

Do you want to contribute the maximum amount allowed?

Taxpayer

Yes	No

Spouse

Yes	No

Contributions to:

Simplified employee pension plan

Defined benefit plan

Defined contribution plan

SIMPLE plan

2021 Amount

2021 Amount



2021

Rental and Royalty Income

10

Location of Property: _____

TSJ _____

Type of property _____

Have you prepared or will you prepare all required Forms 1099?

Yes

No

Ownership percentage if not 100% %

How many days was this property rented at fair market value?

How many days was this property used personally (including use by family members)?

2021	2020

Income:

Rents received

Royalties received

2021 Amount	2020 Amount

Payment card and third party transactions: Include all Forms 1099-K

Description	2021 Amount	2020 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2021 Amount	2020 Amount

Other income:

Description	2021 Amount	2020 Amount



2021

Rental and Royalty Expenses

10A

Location of Property: _____

Expenses:

	2021 Amount	2020 Amount
Advertising		
Auto and travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		
Employee benefits		
Other Expenses:		

Description	2021 Amount	2020 Amount



2021

Partnership, S Corporation, Estate, Trust and REMIC Income

11

Partnership Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Include all Schedules Q

TSJ	Entity Name	Employer ID Number



2021

Miscellaneous Income, Adjustments and Alimony

13

Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G

Miscellaneous Income and Adjustments:

	TSJ _____			TSJ _____	
	2021 Amount	2020 Amount		2021 Amount	2020 Amount
Unemployment compensation received					
Unemployment compensation repaid in 2021					
Social security benefits received					
Social security benefits repaid in 2021					
Medicare premiums withheld					
Tier 1 railroad retirement benefits received					
Tier 1 railroad retirement benefits repaid in 2021					
Total lump sum social security received					
Lump sum taxable social security					
Other federal withholding					
Other state withholding					

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2021 Amount	2020 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2021 Amount	2020 Amount



2021

Miscellaneous Adjustments**13A****Educator Expenses:** **Deduction for amounts paid by educators of kindergarten through Grade 12**

TS	2021 Amount	2020 Amount

Health Savings Accounts (HSAs)

TS	Description	2021 Amount	2020 Amount
	Contributions made for 2021		
	Distributions received from all HSAs in 2021		

What type of coverage applies to your high deductible health plan? ☐ Self only ☐ Family

Yes	No
☐	☐
☐	☐
☐	☐

Were any HSA contributions listed above also shown on your Form W-2?

Were all distributions from your HSA for unreimbursed medical expenses?

Did you or your spouse enroll in Medicare?

If Yes, what month did you enroll?

What month did your spouse enroll?

Other Adjustments to Income: **Include all Forms 1098-E for Student Loan Interest Paid**

TSJ	Nature and Source	2021 Amount	2020 Amount



2021

Itemized Deductions - Medical and Taxes**14****Medical and Dental Expenses:**

Prescription medicines and drugs
 Total medical insurance premiums paid *
 Long-term care expenses
 Total insurance reimbursement
 Number of miles traveled for medical care
 Lodging
 Doctors, dentists, etc.
 Hospitals
 Lab fees
 Eyeglasses and contacts

TSJ	2021 Amount	2020 Amount

Taxpayer long-term care insurance premiums paid
 Spouse long-term care insurance premiums paid

2021 Amount	2020 Amount

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2021 Amount	2020 Amount

Taxes Paid: Include copies of your tax bills

Personal property taxes paid (include vehicle taxes)
 General sales taxes paid on specified items

TSJ	2021 Amount	2020 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2021 Amount	2020 Amount

Other Taxes Paid:

TSJ	Description	2021 Amount	2020 Amount

If you purchased or sold your home in 2021, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No



2021

Itemized Deductions - Mortgage Interest and Points**14A****Mortgage Questions for 2021:**

If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .

Did you refinance your home? (If Yes, enclose the closing statement.) . . .

If Yes, how many years is your new mortgage loan? . . .

Did you purchase a new home or sell your former home during the year? . . .

If Yes, enclose the closing statements from the purchase and sale of your new and former homes.

If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US

during the 3 year period prior to the purchase of this home? . . .

If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence

in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . .

Yes	No
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2021 Amount	2020 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2021 Amount	2020 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2021 Amount	2020 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2021 Amount	2020 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2021 Amount	2020 Amount



Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2021 Amount	2020 Amount

TSJ	Conservation Real Property	2021 Amount	2020 Amount
	100% limit		
	50% limit		

TSJ	Description	2021 Miles	2020 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling \$500 or Less: Include all documentation.

TSJ	Description of Donated Property	2021 Amount	2020 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A			
B			
C			

1 - Appraisal
2 - Catalog

3 - Comparable Sale
4 - Other (Describe)

5 - Thrift Shop Value

1 - Gift
2 - Inheritance

3 - Exchange
4 - Purchase

Donee Organization Name	Donee Organization Address
A	
B	
C	



2021

Child/Dependent Care Expenses & Education Expenses

18

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled?

☐

Yes

☐

No

Did you pay an individual for services performed in your home?

☐

Yes

☐

No

Expenses incurred in 2020 but paid in 2021

Employer-provided dependent care benefits that were forfeited in 2021

2020 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

Street address

City, state, ZIP or postal code, and country,

Social security number OR

Employer identification number

Telephone number (California only)

2021 Amount	2020 Amount

Expenses incurred and paid in 2021

Expenses incurred and not paid in 2021

Provider 2:

Name

Street address

City, state, ZIP or postal code, and country,

Social security number OR

Employer identification number

Telephone number (California only)

2021 Amount	2020 Amount

Expenses incurred and paid in 2021

Expenses incurred and not paid in 2021

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2021 Expenses Incurred	2020 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2021 Qualified Expenses



2021

Federal Tax Payments

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Refund Application:

If you have an overpayment of 2021 taxes, do you want the excess:

Refunded ☐ Yes ☐ No
Applied to your 2022 estimated tax liability ☐ Yes ☐ No

Federal Estimated Tax Payments:

2021 1st Quarter Estimate (Due 04-15-2021)
2021 2nd Quarter Estimate (Due 06-15-2021)
2021 3rd Quarter Estimate (Due 09-15-2021)
2021 4th Quarter Estimate (Due 01-18-2022)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2020 overpayment applied to 2021 estimate

Tax Planning Information for Tax Year 2022:

Do you expect any of the following to occur in 2022?

	Yes	No
A change in your marital status	☐	☐
A change in the number of your dependents	☐	☐
A substantial change in your income	☐	☐
A substantial change in your withholding	☐	☐
A substantial change in deductions	☐	☐

If you answered Yes to any of the above questions, provide details.



2021

State and City Tax Payments**20A****State and City Estimated Tax Payments:**

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2021 1st Quarter Estimate

2021 2nd Quarter Estimate

2021 3rd Quarter Estimate

2021 4th Quarter Estimate

If you have an overpayment of 2021 taxes, do you
want the excess applied to your 2022 estimated tax liability? ☐ Yes ☐ No

2020 overpayment applied to 2021 estimate

Balance of prior year(s)' tax paid in 2021 plus
amount paid with 2020 extensions

Estimated tax payments for 2020 paid in 2021

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2021 1st Quarter Estimate

2021 2nd Quarter Estimate

2021 3rd Quarter Estimate

2021 4th Quarter Estimate

If you have an overpayment of 2021 taxes, do you
want the excess applied to your 2022 estimated tax liability? ☐ Yes ☐ No

2020 overpayment applied to 2021 estimate

Balance of prior year(s)' tax paid in 2021 plus
amount paid with 2020 extensions

Estimated tax payments for 2020 paid in 2021

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2021 1st Quarter Estimate

2021 2nd Quarter Estimate

2021 3rd Quarter Estimate

2021 4th Quarter Estimate

If you have an overpayment of 2021 taxes, do you
want the excess applied to your 2022 estimated tax liability? ☐ Yes ☐ No

2020 overpayment applied to 2021 estimate

Balance of prior year(s)' tax paid in 2021 plus
amount paid with 2020 extensions

Estimated tax payments for 2020 paid in 2021



2021

Gifts Made Outright to an Individual

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NOTE: Only complete Forms 34 and/or 35 if in 2021:

- You made gifts of cash or marketable securities to an individual that exceeded \$15,000; or
- You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or
- You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, provide details below.

If your most recent gift tax return was not prepared by us, include a copy.

For gifts other than cash, include a copy of any appraisal(s) of assets.

If no appraisal is available, describe how the value was determined.

For each gift made outright to an individual during the year, provide the following information:

Gift 1:

Person giving the gift	☐ Taxpayer	☐ Spouse	☐ Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$15,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			

Gift 2:

Person giving the gift	☐ Taxpayer	☐ Spouse	☐ Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$15,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			

Additional Information/Questions For Your Tax Preparer