



MULLEN & SONDBERG
WIMBISH & STONE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

888 Bestgate Road • Suite 310 • Annapolis, Maryland 21401

January 2022

Welcome to the 2021 tax filing season! Our Tax Organizer follows. In addition to your completed Tax Organizer, we require you to **sign and return our Tax Preparation Acknowledgement Form**, with which you agree to the terms and conditions outlined in our standard Engagement Letter as well as indicate your preferred method of tax return delivery. These documents can all be found on our website at www.mswspa.com.

The original federal filing due date for your tax return is April 18, 2022. Due to the high volume of tax returns prepared by our firm and ever increasing tax complexities, you must provide the information needed to prepare the tax returns no later than March 25, 2022. Failure to do so may result in the inability to complete your returns by April 18, 2022.

In an effort to help you complete the Tax Organizer with minimal time and effort and to assist in our preparation procedures, please note the following:

- Use **blue or black ink** only and provide **original or copies of all** W-2, 1099, and other pertinent tax forms received. It is not mandatory to fill in the Tax Organizer for these items. The documents will be scanned and returned to you.
- **MSWS Secure Portal Available to Transfer Files to/from the Firm and Delivery of Tax Returns.** In our efforts to go paperless, we encourage clients to take advantage of this option for exchanging documents and tax returns. **Do not send any sensitive/confidential documents to us via email.** If you would like to use our secure portal, please indicate at the end of the Engagement Letter. Please note that for returns **delivered** to you in the Secure Portal, you must **sign and return e-file authorization forms** before we may file your tax returns.
- **Electronic Signature for Individual Tax Returns Available.** This service provides our clients the ability to **review and sign** their tax returns electronically, is IRS compliant, and requires the taxpayer (and spouse for joint returns) to individually authenticate their identity using separate email addresses. This is **independent** of our Secure Portal and **replaces the delivery of your returns and need for manually signed e-file authorization forms** to be returned to us. If you would like to use this service for delivery of your returns, please indicate at the end of the Engagement Letter. There will be no additional fee charged for this service.

Please do not hesitate to call us with any questions or concerns you may have. We sincerely appreciate your business and look forward to working with you again this filing season.

www.mswspa.com

410-224-4920

410-224-4920 (fax)

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer) _____

Certified by (spouse) _____ (if applicable)

If we did not prepare your prior year returns, provide a copy of federal and state returns for the three previous years.

If we did not prepare your prior year returns, do we have permission to contact your predecessor tax return preparer?

Yes No

If permission is granted, please provide the predecessor's contact information. _____

Taxpayer's name _____ Social Security number _____ Occupation _____

Spouse's name _____ Social Security number _____ Occupation _____

NOTE: Please indicate if you worked/lived somewhere different than previous years. This may affect where you will need to file state income tax returns.

Home address _____

City, town or post office County State Zip code School district

Home no. _____ Email (T) _____ Email (S) _____

Contact number (taxpayer) _____

Contact number (spouse) _____

Office _____

Office _____

Fax _____

Fax _____

Mobile _____

Mobile _____

Taxpayer citizenship/visa status _____

Spouse citizenship/visa status _____

Taxpayer date of birth _____

Blind?

Yes

No

Spouse date of birth _____

Blind?

Yes

No

► Dependent children who lived with you:

| Full name | Social Security number | Relationship | Birth date |
|-----------|------------------------|--------------|------------|
| | | | |
| | | | |
| | | | |

► Other dependents:

| Full name | Social Security number | Relationship | Birth date | # months resided in your home | % support furnished by you |
|-----------|------------------------|--------------|------------|-------------------------------|----------------------------|
| | | | | | |
| | | | | | |
| | | | | | |

Please answer the following questions and submit details for any question answered "yes." Yes No

► 1) Will the address on your current returns be different from that shown on your prior year returns?
 If yes, provide the new address and the date moved. _____

► 2) Did any births, adoptions, marriages, separations, divorces or deaths occur related to you, your spouse or any of your dependents for 2021?
 If yes, provide details. _____

► 3) Were there any changes in dependents from the prior year? If yes, provide details.

► 4) Are you entitled to a dependency exemption due to a divorce decree?

► 5) Did any of your dependents have unearned income of \$1,100 or more (\$350 if self-employed)?
 If yes, do you want us to prepare your child's tax return?

► 6) Are any dependent children married and filing a joint return with their spouse?

► 7) Did any dependent child, 19–23 years of age, attend school full time for less than five months during the year?

► 8) Did you receive an economic impact payment in 2021 (related to COVID-19)? If yes, provide the amount(s) and date(s) of the payment(s).

► 9) Did you receive an advance child tax credit in 2021? If yes, provide a copy of Letter 6419 that the IRS should have mailed to you that indicates the total amount of the advance child tax credit payments that were disbursed to you during 2021.

► 10) Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return in which you have not already notified us (including a partnership or LLC in which you have an investment)? If yes, provide copies of all notices or correspondence received.

- | | | |
|--|--------------------------|--------------------------|
| | Yes | No |
| ▶ 11) Did you receive any income from any legal proceedings, cancelation of student loans or other indebtedness during the year? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 12) Did you acquire, use, dispose of or hold any virtual currency/cryptocurrency (such as bitcoin)? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 13) Did you make gift(s) to any person that total more than \$15,000 this year? The gift(s) could have been made directly, indirectly or to a trust. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 14) Did you make any discounted gifts or gifts of future interest to any person or trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 15) Did you have any interest in, or signature or other authority over, a bank, securities or other financial account in a foreign country? If the aggregate value of all the accounts exceeded U.S. \$10,000 at any time during the year and you are engaging our firm to complete your Report of Foreign Bank and Financial Accounts (FBAR) on FinCEN Form 114, please complete the following: | <input type="checkbox"/> | <input type="checkbox"/> |

| Name and address of financial institution | Account type (bank securities/ other)** | Account number | Maximum value during the year* | Currency | Held separately (S) or jointly (J) or signature authority (SA) | Joint owner's name(s), address, and U.S. taxpayer identification number (if any) |
|---|---|----------------|--------------------------------|----------|--|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

* Please provide the highest value at any time during the year in the foreign currency.

** Treasury guidance presently (Form 114, *Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life), and an annuity policy with cash surrender value.

- | | | |
|--|--------------------------|--------------------------|
| ▶ 16) Did you have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year or more than \$75,000 at any time during the tax year? Please include assets not previously listed for FinCEN 114 reporting. | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|

| Description of asset | Identifying number | Date asset acquired or disposed of during the year | Maximum value of asset during the tax year | Currency/ exchange rate | If asset is stock of a foreign entity, provide name, type and mailing address | If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address |
|----------------------|--------------------|--|--|-------------------------|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | Yes | No |
|---|--------------------------|--------------------------|
| <p>▶ 17) Did you have foreign income, pay any foreign taxes that are not reflected on an enclosed Form 1099, or file any foreign information reporting or tax forms? Provide details. _____</p> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 18) Were you the grantor, transferor or beneficiary of a foreign trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 19) Were you a resident of, or did you have income from, more than one state during the year? If so, provide details. You may be required to file tax returns and may also owe taxes in those states. _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 20) Do you file use tax returns in any states? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 21) Do you have any unpaid sales/use tax for tax year 2021 (such as from goods you purchased online or from a catalog)? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 22) Do you and/or your spouse want to designate \$3 to the Presidential Election Campaign Fund? | | |
| Taxpayer <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> | <input type="checkbox"/> |
| Spouse <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| ▶ 23) Do you wish to contribute to any state fund(s)? If yes, indicate amount(s) and which fund(s): _____ _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 24) Did you and all members of your household maintain minimum essential health coverage for all months of 2021? Minimum essential coverage includes employer-sponsored health insurance coverage, Medicare, Medicaid or Tricare. | <input type="checkbox"/> | <input type="checkbox"/> |
| 1. Enclose documentation received from your employer and/or insurance company, such as Form(s) 1095-B, <i>Health Coverage</i> , Forms(s) 1095-C, <i>Employer-Provided Health Insurance Offer and Coverage</i> , even for partial periods of coverage. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. If anyone in the household was not covered for the entire year, provide details that include dates of partial periods of coverage and any other types of health insurance coverage and/or benefits received during the year, such as Indian tribe membership and/or health care sharing ministry membership. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 25) If you or your household did not maintain minimum essential health coverage for the entire year: | | |
| 1. Were you offered coverage (through your or your spouse's plan) that you declined? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. If yes, did the coverage offer minimum value and was it affordable? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Were you or any member of your household eligible for Medicare or Medicaid but did not enroll? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 26) Did you or any member of your family enroll in health insurance coverage through the Health Insurance Marketplace at healthcare.gov under the Affordable Care Act? If yes, enclose Form 1095-A, <i>Health Insurance Marketplace Statement</i> . | <input type="checkbox"/> | <input type="checkbox"/> |

| | Yes | No |
|--|--------------------------|--------------------------|
| ▶ 27) Is more than one tax household sharing the premium tax credit? Examples include adult nondependent children, situations of divorce or a new marriage. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 28) Were either you or your spouse eligible to participate in an employer's health insurance or long-term care plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 29) Did you receive any distribution from an individual retirement account (IRA) or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? Include Form 1099-R, <i>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i> , and proof of the rollover. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 30) Did you receive a required minimum distribution (RMD) from an IRA or other qualified plan during 2021? Provide details (Form 1099-R). Note that for 2020, RMDs were temporarily suspended until 2021. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 31) If you received an IRA distribution, which you did not roll over, provide details (Form 1099-R). 1. Did you or your spouse withdraw amounts from your IRA or other qualified plan to acquire a personal residence, pay for unreimbursed medical expenses or pay higher education expenses, or was the withdrawal related to certain qualified disasters or COVID-19? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 32) Did you convert IRA funds or any other qualified retirement plan funds into a Roth IRA? If yes, provide details (Form 1099-R). | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 33) Did you receive any Social Security income or disability payments this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 34) Did you have any taxable distributions from an achieving a better life experience (ABLE) account? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 35) Did you receive tip income not reported to your employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 36) Did you sell or purchase a principal residence or other real estate? If yes, provide the settlement sheet (Closing Disclosure) and Form 1099-S, <i>Proceeds from Real Estate Transactions</i> . | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 37) Did you refinance any existing loans on your home or other real estate you own? If yes, provide the settlement sheet (Closing Disclosure). | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 38) Did you collect on any installment contract during the year? Provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 39) During this year, do you have any securities that became worthless or loans that became uncollectible? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 40) Did you receive unemployment compensation? If yes, provide Form 1099-G, <i>Certain Government Payments</i> . | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 41) Did you receive or pay any alimony during the year? If yes, provide details, including the date of the divorce agreement and the Social Security number of the spouse paying the alimony or whom the alimony was paid. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 42) Did you have any business casualty or theft losses during the year? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 43) Did you receive any proceeds (including insurance) on property which was taken from you by destruction, theft, seizure or condemnation? | <input type="checkbox"/> | <input type="checkbox"/> |

| | Yes | No |
|---|--------------------------|--------------------------|
| ▶ 44) Did you, or do you plan to, contribute money before April 15, 2022 to a traditional or Roth IRA for the last calendar year? If yes, provide details (note that some states may have earlier due dates). | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 45) If you or your spouse have self-employment income, do you want to make a retirement plan contribution? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 46) Did you, or do you plan to, contribute money before April 15, 2022 to a health savings account (HSA) for the last calendar year? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 47) Did you receive any distributions from an HSA? Were all distributions made for qualified medical expenses? If so, provide detail, including Form 1099-SA, <i>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</i> , Form 5498-SA, <i>HSA, Archer MSA, or Medicare Advantage MSA Information</i> . | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 48) Did you incur expenses as an elementary or secondary educator? If so, how much? The amount deductible is limited to \$250 per taxpayer. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 49) Did you pay real estate taxes on your principal residence or any other real property owned? If so, provide details by property. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 50) Did you purchase gasoline, oil or special fuels for non-highway use vehicles? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 51) Did you purchase an energy-efficient or other new vehicle? If yes, provide the purchase invoice. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 52) Did you pay sales tax on any large purchases, including home improvements? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 53) Did you make any energy-efficient improvements (remodel or new construction) to your home? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 54) Did you purchase and place in service any solar water heating, solar electric, fuel cells, small wind energy or geothermal heat pump to any property you own (not just your home)? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 55) Did you incur adoption expenses or adopt a U.S. child that the state has determined to have special needs? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 56) Did you acquire or sell any "qualified small business stock?" | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 57) Were you granted, or did you exercise, any stock options? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 58) Were you granted any restricted stock? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 59) Did you pay any household employee over age 18 wages of \$2,300 or more? | <input type="checkbox"/> | <input type="checkbox"/> |
| 1. If yes, provide a copy of Form W-2 issued to each household employee. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 60) Did you surrender any U.S. savings bonds, or did they mature? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 61) Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses? | <input type="checkbox"/> | <input type="checkbox"/> |

| | Yes | No |
|---|--------------------------|--------------------------|
| ▶ 62) Did you start a business? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 63) Did you purchase or convert property you already owned to rental property? If yes, provide the settlement sheet (Closing Disclosure). | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 64) Did you acquire or dispose of any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide the Schedule K-1 that the organization has issued to you. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 65) Do you have records to support travel, meals or gift expenses incurred in your business? The law requires that adequate records be maintained for travel, meals and gift expenses. The documentation should include the amount, time and place, date, business purpose, description of gift(s) (if any) and business relationship of recipient(s). Note that entertainment expenses are not deductible and meals provided by a restaurant may be 100% deductible. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 66) Did you participate in any bartering transactions (including the use of virtual currency)? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 67) Do you have evidence to substantiate all your charitable contributions? Note: Current tax law requires taxpayers to have the following for all tax deductions of a donation to a charitable contribution of cash, check or any other monetary gift: (1) a bank record (such as a canceled check) or (2) a written communication from the charity that adequately documents the donation. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 68) Has your will or trust been updated within the last three years? If yes, provide copies. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 69) Can the IRS and state tax authority discuss questions about this return with the preparer? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 70) Did you or any of your dependents receive an identity protection personal identification number (IP PIN) from the IRS or have you been a victim of identity theft, either in 2021 or in prior years? If you received an IP PIN, provide a copy of the IRS notice. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 71) Do you expect a large fluctuation in your income, deductions or withholding in 2022? This will help us calculate possible changes to estimated tax payments. If yes, provide details. _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 72) Do you want any overpayment of taxes applied to next year's estimated taxes? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 73) Do you want any federal or state refund deposited directly into your bank account? If yes, enclose a voided check or provide your bank routing number and account number. | <input type="checkbox"/> | <input type="checkbox"/> |
| 1. Do you want any balance due directly withdrawn from this same bank account on the due date? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do you want next year's estimated taxes withdrawn from this same bank account on the due dates? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 74) If you owe federal or state tax upon completion of your return, are you able to pay the balance due? If not, please provide further information. | <input type="checkbox"/> | <input type="checkbox"/> |

Estimated tax payments made

| Prior year overpayment applied | Federal | | State (name) | |
|--------------------------------|-----------|-------------|--------------|-------------|
| | Date paid | Amount paid | Date paid | Amount paid |
| 1st quarter | | | | |
| 2nd quarter | | | | |
| 3rd quarter | | | | |
| 4th quarter | | | | |

Wages, salaries and other employee compensation

▶ Enclose all Forms W-2. Done N/A

Pension, IRA and annuity income

Yes No

▶ Enclose all Forms 1099-R. Done N/A

▶ 1) Did you receive a lump sum distribution from your employer? Yes No

▶ 2) Did you convert a lump sum distribution into another plan or IRA account? Yes No

▶ 3) Have you elected a lump sum treatment for any retirement distributions after 1986? Yes No

Taxpayer

Spouse

▶ 4) If over age 70½, did you or your spouse make a contribution from your IRA directly to a charitable organization? Yes No

Miscellaneous income – List and enclose related Forms 1099 or other forms.

▶ 1) Enclose all 1099 SSA forms. Done N/A

Interest income – Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

If not available, complete the following:

| TSJ* | Name of payer | Banks, savings and loan (S&L), etc. | U.S. bonds, T-bills | Tax-exempt | |
|------|----------------------------|-------------------------------------|---------------------|------------|--------------|
| | | | | In-state | Out-of-state |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Early-withdrawal penalties | | | | |

* T = Taxpayer S = Spouse J = Joint

Interest income (seller-financed mortgage)

| Name of payer | Social Security number | Address | Interest received |
|---------------|------------------------|---------|-------------------|
| | | | |
| | | | |

Dividend income – Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.

If not available, complete the following:

| TSJ* | Name of payer | Ordinary dividends | Qualified dividends | Capital gain distributions | Non-taxable | Federal tax withheld | Foreign tax withheld |
|------|---------------|--------------------|---------------------|----------------------------|-------------|----------------------|----------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

*T = Taxpayer S = Spouse J = Joint

| Description | Amount |
|--|--------|
| State and local income tax refund(s) | |
| Alimony paid or received | |
| Date of your divorce or separation agreement _____ | |
| Jury fees | |
| Finder's fees | |
| Director's fees | |
| Prizes | |
| Gambling winnings (Form W-2G) | |
| Trustee fees | |
| Executor fees | |
| Other miscellaneous income | |

Income from business or profession – Schedule C

▶ Who owns this business? Taxpayer Spouse Joint

Principal business or profession _____

Business name _____

Business taxpayer identification number _____

Business address _____

Paycheck Protection Program (PPP)

Yes

No

Did your business receive PPP funds? If yes, provide details of the amount of funds received. Include a copy of the application and documentation for loan forgiveness and the forgiveness response from the bank, if applicable.

▶ Method(s) used to value closing inventory:

Cost Lower of cost or market Other (describe) _____ N/A

Accounting method:

Cash Accrual Other (describe) _____

| | Yes/ Done | No/ N/A |
|--|--------------------------|--------------------------|
| ▶ 1) Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach an explanation. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 2) Did you deduct expenses for the business use of your home? If yes, complete the office-in-home schedule provided in this organizer. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 3) Did you materially participate in the operation of the business during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 4) Did you pay any health insurance premiums or long-term care premiums? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 5) Was all your investment in this activity at risk? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 6) Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price and original cost. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 7) Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 8) Was this business still in operation at the end of the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 9) List the states in which the business was conducted and provide income and expense by state. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 10) Did you make any payments during the year that would require you to file Forms 1099? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, did you file Forms 1099? | <input type="checkbox"/> | <input type="checkbox"/> |
| Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least \$600. There are other situations for which Form 1099 will be required. | | |
| ▶ 11) Did the business receive any cash payments (excluding checks) of more than \$10,000 in the current year in one transaction or two or more related transactions? If yes, was Form 8300, <i>Report of Cash Payments over \$10,000 Received in Trade or Business</i> , filed? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 12) Did you have employees? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: | <input type="checkbox"/> | <input type="checkbox"/> |
| 1. Provide copies of all federal and state payroll reports including Forms W-2/W-3, 940 and 941. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do you have a health reimbursement arrangement or otherwise reimburse your employees for medical expenses or health insurance premiums? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Do you have less than 50 full-time equivalent employees? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Do you pay an average wage of less than \$50,000? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Do you pay at least half of the employees' health insurance premiums? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Provide a copy of Form 1094-C, <i>Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns</i> , if applicable. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Did you defer the deposit and payment of the employer's share of Social Security tax for any quarter in 2020 (per the CARES Act). If so, provide copies of the payroll tax returns and information on the payment of the deferred taxes (due 50% in 2021 and 50% in 2022). | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Did you claim the employee retention credit and/or credits for qualified leave wages paid to employees due to paid sick leave or expanded family and medical leave for reasons related to COVID-19? If so, provide the payroll tax returns for the relevant quarters. | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Provide copies of certification for employees of target groups and associated wages qualifying for the work opportunity tax credit. | <input type="checkbox"/> | <input type="checkbox"/> |

Income and expenses (Schedule C) – Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

| Description | Amount |
|---|--------|
| Part I – Income | |
| Gross receipts or sales | |
| Returns and allowances | |
| Other income (list type and amount) | |
| Part II – Cost of goods sold | |
| Inventory at beginning of year | |
| Purchases less cost of items withdrawn for personal use | |
| Cost of labor (do not include salary paid to yourself) | |
| Materials and supplies | |
| Other costs (list type and amount) | |
| Inventory at end of year | |
| Part III – Expenses | |
| Advertising | |
| Bad debts from sales or services | |
| Car and truck expenses (complete the auto expense schedule) | |
| Commissions and fees | |
| Depletion | |
| Depreciation and Sec. 179 expense deduction (provide depreciation schedules) | |
| Employee health insurance and other benefit programs (excluding retirement plans) | |
| Employee retirement contribution (other than owner) | |
| Self-employed owner: | |
| a. Health insurance premiums | |
| b. Retirement contributions | |
| c. State income tax | |

| Description | Amount |
|---|--------|
| Insurance (other than health) | |
| Interest: | |
| a. Mortgage (paid to banks, etc.) | |
| b. Other | |
| Legal and professional services | |
| Office expense | |
| Rent or lease: | |
| a. Vehicles, machinery and equipment | |
| b. Real estate or other business property | |
| Repairs and maintenance | |
| Supplies | |
| Taxes and licenses (enclose copies of payroll tax returns; do not include state income tax) | |
| Travel, meals and entertainment: | |
| a. Travel | |
| b. Meals (note meals provided by a restaurant) | |
| c. Entertainment | |
| Utilities | |
| Wages (enclose copies of Forms W-3/W-2) | |
| Lobbying expenses | |
| Club dues: | |
| a. Civic club dues | |
| b. Social or entertainment club dues | |
| Other expenses (list type and amount) | |
| | |
| | |

▶ Automobile expenses – Complete a separate schedule for each vehicle.

| | | | |
|---------------------------|-------|---|-------|
| Vehicle description | _____ | Total business miles | _____ |
| Date placed in service | _____ | Total commuting miles | _____ |
| Cost/fair market value | _____ | Total other personal miles | _____ |
| Lease term, if applicable | _____ | Total miles this year | _____ |
| | | Average daily round trip commuting distance | _____ |

▶ Actual expenses (omit if using mileage method)

| | | | |
|-----------------|-------|----------------|-------|
| Gas, oil | _____ | Taxes and tags | _____ |
| Repairs | _____ | Interest | _____ |
| Tires, supplies | _____ | Parking | _____ |
| Insurance | _____ | Tolls | _____ |
| Lease payments | _____ | Other | _____ |

| | Yes | No |
|--|--------------------------|--------------------------|
| ▶ Did you acquire, lease or dispose of a vehicle used for business during this year? If yes, enclose the purchase and sales contract or lease agreement. | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Did you use the above vehicle in this business less than 12 months? If yes, enter the number of months. _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Do you have another vehicle available for personal purposes? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Do you have evidence to support your deduction? | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ Is the evidence written? | <input type="checkbox"/> | <input type="checkbox"/> |

Office in home

► To qualify for an office-in-home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer’s business and for your employer’s convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If your business use of your home relates to daycare, provide the total hours of business operation for the year.

| Business or activity for which you have an office | Total area of the house (square feet) | Area of business portion (square feet) | Business percentage |
|---|---------------------------------------|--|---------------------|
| | | | |

► I. Depreciation

| | Date placed in service | Cost/basis | Method | Life | Prior depreciation |
|--------------------------------|------------------------|------------|--------|------|--------------------|
| House | | | | | |
| Land | | | | | |
| Total purchase price | | | | | |
| Improvements (provide details) | | | | | |

► II. Mortgage interest

Real estate taxes _____

Utilities _____

Property insurance _____

Other expenses – itemize _____

► III. Expenses that apply directly to home office:

Telephone _____

Maintenance _____

Other expenses – itemize _____

Did you make an election to apply a simplified method with respect to your home office expenses? Yes No

Capital gains and losses – Enclose all Forms 1099-B (with supplemental year-end brokerage statements) and 1099-S (with Closing Disclosure statements). Complete the following schedule if no statements are available and provide all transaction slips for sales and purchases.

| Description | Date acquired | Date sold | Sales proceeds | Cost or basis | Gain (loss)* | Wash sale adjustment |
|-------------|---------------|-----------|----------------|---------------|--------------|----------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

▶ Enter any sales NOT reported on Forms 1099-B and 1099-S:

| Description | Date acquired | Date sold | Sales proceeds | Cost or basis | Gain (loss)* | Wash sale adjustment |
|-------------|---------------|-----------|----------------|---------------|--------------|----------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

* If you have questions regarding the taxable status of any gain or loss, please contact our office.

Sale/purchase of personal residence

▶ Provide closing statements (Closing Disclosure) on purchase and sale of old residence and purchase of new residence.

| Description | Amount |
|-------------|--------|
| | |
| | |

| | | |
|---|--------------------------|--------------------------|
| | Yes | No |
| ▶ For sale of personal residence, did you own and live in it for two of the five years prior to the sale? | <input type="checkbox"/> | <input type="checkbox"/> |
| Was there any rental or business use during the period of ownership? | <input type="checkbox"/> | <input type="checkbox"/> |

Residence change

► If you changed residences during the year, provide the period of residence in each location.

Residence #1 _____ From ____/____/____ To ____/____/____

Own Rent

Residence #2 _____ From ____/____/____ To ____/____/____

Own Rent

Rental and royalty income – Complete a separate schedule for each property.

► 1) Description and location of property: _____

| | Yes | No |
|------------------------|--------------------------|--------------------------|
| ► 2) Type of property: | | |
| Personal use | <input type="checkbox"/> | <input type="checkbox"/> |
| Residential rental | <input type="checkbox"/> | <input type="checkbox"/> |
| Commercial rental | <input type="checkbox"/> | <input type="checkbox"/> |
| Royalty | <input type="checkbox"/> | <input type="checkbox"/> |
| Self-rental | <input type="checkbox"/> | <input type="checkbox"/> |
| Other – describe _____ | <input type="checkbox"/> | <input type="checkbox"/> |

If personal-use property, provide the following:

1. Number of days the property was occupied by you, a member of your family or any individual not paying rent at the fair market value. _____

2. Number of days the property was not occupied. _____

If not occupied, was it available for rent during this time? Yes No

3. How many days was the property rented during the year? _____

| | | |
|---|--------------------------|--------------------------|
| ► 3) Did you participate in the operation of the rental property during the year? Note that both requirements must be met by you (and not combined with your spouse's activity) to qualify as a real estate professional. | <input type="checkbox"/> | <input type="checkbox"/> |
| 1. Were more than half of the personal services that you performed during the year performed in a real property trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did you perform more than 750 hours of services during the year in a real property trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did you perform more than 250 hours of service during the year with respect to each property? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Did you maintain separate books and records with respect to each property? | <input type="checkbox"/> | <input type="checkbox"/> |

Yes No

▶ 4) Did you make any payments during the year that would require you to file Forms 1099? Yes No

If yes, did you file Forms 1099? Yes No

Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least \$600.
There are other situations for which Form 1099 will be required.

| Income | Amount | | Amount |
|-------------------|--------|-----------------------------------|--------|
| Rents received | | Royalties received | |
| Expenses | | | |
| Mortgage interest | | Legal and other professional fees | |
| Other interest | | Cleaning and maintenance | |
| Insurance | | Commissions | |
| Repairs | | Utilities | |
| Auto and travel | | Management fees | |
| Advertising | | Supplies | |
| Taxes | | Other (itemize) | |

Yes No

▶ If this is the first year we are preparing your return, provide depreciation records. Yes No

▶ If this is a new property, provide the closing statement (Closing Disclosure). Yes No

▶ If the property was sold during the year, provide the closing statement (Closing Disclosure). Yes No

▶ List below any improvements or assets purchased during the year.

| Description | Date placed in service | Cost |
|-------------|------------------------|------|
| | | |
| | | |

Income from partnerships, estates, LLCs, trusts and S corporations

- Provide a list of all entities for which you have an ownership interest. Enclose all Schedules K-1 (both federal and state) and include basis schedules. If you haven't received a Schedule K-1, please indicate when you expect to receive it. In addition, for each entity, indicate the number of hours you or your spouse (if applicable) participated in the activity during the year.

| Name | Source code* | Federal ID no. | Hours participated |
|------|--------------|----------------|--------------------|
| | | | |
| | | | |
| | | | |

* Source code: P = Partnership/LLC E = Estate/trust S = S corporation

Contributions to retirement plans

| | Taxpayer | Spouse |
|---|---|---|
| Are you covered by a qualified retirement plan? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Do you want to make the maximum deductible IRA contribution? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| IRA contributions made for this return | | |
| IRA contributions made for this return for nonworking spouse | | |
| Do you want to make an IRA contribution even if part or all of it may not be deducted? If yes, provide a copy of the latest Form 8606, <i>Nondeductible IRAs</i> , filed. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Have you made, or do you want to make, a Roth IRA contribution? If yes, provide Roth IRA contributions made for this return. | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Keogh SEP/SIMPLE IRA contributions made for this return | | |
| Date Keogh/SIMPLE IRA plan established | | |

Medical and dental expense

Please note that medical expenses must exceed 7.5% of adjusted gross income to be deductible as an itemized deduction. Itemized deductions are generally only beneficial if they exceed your standard deduction. Health insurance premiums and medical expenses paid with pre-tax dollars (cafeteria plans, HSAs, etc.) are not deductible.

| Description | Amount |
|--|--------|
| Premiums for health and accident insurance including Medicare | |
| Long-term care premiums: Taxpayer \$ _____ Spouse \$ _____ | |
| Medicine and drugs (prescription only) | |
| Doctors, dentists, nurses | |
| Hospitals, clinics, laboratories | |
| Eyeglasses/corrective surgery | |
| Ambulance | |
| Medical supplies/equipment | |
| Hearing aids | |
| Lodging and meals | |
| Travel | |
| Mileage (number of miles) | |
| Long-term care expenses | |
| Payments for in-home care (complete later section on home care expenses) | |
| Other | |
| Insurance reimbursements received | |

Yes No

► Were any of the above expenses related to cosmetic surgery?

Deductible taxes (subject to limitation)

| Description | Amount |
|--|--------|
| State and local income tax payments made this year for prior year(s) | |
| Real estate taxes: Primary residence | |
| Secondary residence | |
| Other | |
| Personal property or ad valorem taxes | |
| Sales tax on major items (auto, boat, home improvements, etc.) | |
| Other sales taxes paid (if applicable) | |
| Intangible tax | |
| Other taxes (itemize) | |
| Foreign tax withheld (may be used as a credit) | |

Interest expense

► Mortgage interest (enclose Forms 1098)

| Payee* | Property** | Amount*** |
|--------|------------|-----------|
| | | |
| | | |
| | | |

Mortgage balance beginning of the year _____

Mortgage balance end of the year _____

* Include address and Social Security number if payee is an individual.

** Describe the property securing the related obligation, e.g., principal residence, motor home, boat, etc. If any mortgage or equity loan was not used to buy, build or improve your principal or second residence, describe the amount of proceeds and how the proceeds were used.

*** Include mortgage insurance premiums.

► Unamortized points on residence refinancing

| Date of refinance | Loan terms | Total points |
|-------------------|------------|--------------|
| | | |
| | | |

► Student loan interest

| Payee | Amount |
|-------|--------|
| | |
| | |

► Investment interest expense not reported on Schedules A, C or E

| Payee | Investment purpose (stocks, land, etc.) | Amount |
|-------|---|--------|
| | | |
| | | |
| | | |

Contributions

► Cash contributions for which you have receipts, canceled checks, etc.

Note: If the donation is \$250 or more, you must have the appropriate written communication from the charity. In order to take a deduction for donations of used clothing and household goods, they must be in “good condition” or better. An exception allows deductions for single items that are appraised at more than \$500, even if they are not in “good condition.”

For 2021, there is a charitable contribution deduction available even if you are not able to itemize (not to exceed \$600 for married filing jointly taxpayers and \$300 for other filers).

| Donee | Amount | Donee | Amount |
|-------|--------|-------|--------|
| | | | |
| | | | |
| | | | |
| | | | |

▶ Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls \$ _____

Supplies \$ _____

Meals and entertainment \$ _____

Other (itemize) \$ _____

Automobile mileage _____

▶ Other than cash contributions (enclose receipts):

| | | |
|-------------------------------|--|--|
| Organization name and address | | |
| Description of property | | |
| Date acquired | | |
| How acquired | | |
| Cost or basis | | |
| Date contributed | | |
| Fair market value (FMV) | | |
| How FMV determined | | |

▶ Include Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*, for donations of motor vehicles, boats or airplanes.

▶ Include a signed and dated Form 8283, *Noncash Charitable Contributions*, by the donee organization and/or qualified appraiser, if applicable.

▶ For contributions over \$5,000, include a copy of the qualified appraisal and confirmation from the charity.

Casualty or theft losses

► Loss/damage of property. Note that personal casualty losses are only allowed if incurred in a federally declared disaster area.

| | Property | Property | Property |
|-------------------------------|--|--|--|
| Indicate type of property | <input type="checkbox"/> Business <input type="checkbox"/> Personal | <input type="checkbox"/> Business <input type="checkbox"/> Personal | <input type="checkbox"/> Business <input type="checkbox"/> Personal |
| Description of property | | | |
| Date acquired | | | |
| Cost | | | |
| Date of loss | | | |
| Description of loss | | | |
| Was insurance claim made? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Fair market value before loss | | | |
| Fair market value after loss | | | |

Miscellaneous deductions (may be deductible for state income tax purposes)

| Description | Amount |
|---|--------|
| Income tax preparation fees | |
| Investment advisory fees | |
| Documented gambling losses and expenses | |

Childcare expenses/home care expenses

Yes No

▶ Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old or your spouse or dependent age 13 or over, if physically or mentally incapable of caring for themselves in order to enable you to work or attend school on a full-time basis?

Yes No

▶ Did you use funds from a cafeteria plan at work to pay for any daycare expenses?

Yes No

▶ Did you pay an individual to perform in-home health care services for yourself, your spouse or dependents?

Yes No

▶ If the response to either of the questions above is yes, complete the following:
Name(s) of dependent(s) for whom services were rendered.

▶ List individuals or organizations to whom expenses were paid during the year (services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for Social Security purposes).

| Name and address | ID number | Amount | If under 18 |
|------------------|-----------|--------|---|
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

▶ If payments of \$2,300 or more during the tax year were made to an individual, were the services performed in your home?

Educational expenses

Yes No

▶ Did you or any other member of your family pay any post-secondary educational expenses this year?

Yes No

▶ If yes, complete the following and provide Form 1098-T, *Tuition Statement*, from the school:

| Student name | Institution | Grade/level | Amount paid | Date paid |
|--------------|-------------|-------------|-------------|-----------|
| | | | | |
| | | | | |
| | | | | |

Yes No

▶ Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 plan?

If yes, how much? \$ _____. Submit Form 1099-Q, *Payments from Qualified Education Programs (Under Sections 529 and 530)*.

Comments/explanations
