EA Cornerstone, LLC
21175 SH 249, #543
Houston, TX 77070
info@eacornerstone.com

Individual Tax Organizer

(For assistance in filing 2022 individual returns)

Dear Client,

Enclosed is our tax organizer intended to assist you in gathering the relevant information necessary to prepare your personal tax return(s). Please complete the sections that pertain to you and note any questions or concerns you may have in the applicable comment section(s).

We will prepare the current federal and state income tax return(s) you request using information you provide to us. This organizer will help you avoid overlooking important information and will contribute to efficient preparation of your return(s). It is your responsibility to provide complete and accurate information. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. You are responsible for your return(s) and should review them carefully before you sign them.

Please retain your original documents. You should keep all documents, receipts, canceled checks and other data that support your reported earnings and/or tax reductions. These documents may be necessary to prove accuracy and completeness of the return(s) to a taxing authority. Any original documents provided to us will be copied and returned to you upon request.

If we filed your previous year's return(s) and you would like an inventory of all relevant tax documents needed based on the prior year, please contact us.

To ensure that your return(s) are filed by the April 18th deadline, we ask that you submit your information to us no later than March 31st.

If you anticipate having to file an extension, please complete and return the enclosed extension request form.

Please send all documents electronically through eacornerstonellc.sharefile.com/filedrop, via fax 1-855-701-1085 or via mail. If you choose to use any form of electronic transfer of tax data, you do so at your own risk and agree to indemnify and hold harmless EA Cornerstone LLC, its agents, affiliates, successors and assignees for and against any liability, claim, loss or expense it may incur as a result of its good faith reliance on facsimile or electronically transmitted forms from Client, Agent, or Representative for such information.

Thank you,

The Tax Department

INSTRUCTIONS FOR COMPLETING INDIVIDUAL TAX ORGANIZER AND COMPLETING YOUR RETURNS

1. Please complete the enclosed questionnaire and applicable organizer fill-in fields.
2. You may complete only those sections that pertain to you.
3. Make be sure to sign and include the current year Engagement Letter.
4. For the safest delivery of your information, please scan and upload your documents via our client file drop at https://eacornerstonellc.sharefile.com/filedrop.
5. The firm's policy is to require payment before your final tax returns can be released or electronically filed. Please pay your invoice upon completion or include a completed payment authorization form so your filing may be completed timely.
6. Please note that we are required to e-file all *federal* tax returns.
7. For state tax returns, some states do not have electronic filing capabilities. If this applies to you, we will send you the state tax return(s), which you will need to sign and mail to the appropriate state agency. Instructions for mailing will be included in the package.
8. Form 8879-Authorization to E-FILE will be included as a PDF with your emailed tax returns. A signed copy (by taxpayer and spouse, if applicable) must be received by this office in order to electronically file your return.
9. Upon completion of your return, receipt of payment and Form 8879, your return will be electronically filed. Within 5 business days you should receive an automatic acceptance verification email from our filing system. If you are due a refund, you should expect to receive it within 10-25 business days (direct deposit). Mailed checks will take a few extra weeks. Withdrawals will occur within 24-48 hours or on the specified date.

2022 INCOME TAX RETURN – INDIVIDUAL TAX ENGAGEMENT LETTER

Dear Valued Client,

This letter is to confirm and specify the terms of our engagement with you for the tax year ending December 31, 2022, and to clarify the nature and extent of the tax services we will provide. To ensure an understanding of our mutual responsibilities, we ask that you read this letter, sign it, and return it to us. If you have any questions about this agreement or the responsibilities listed, please discuss this letter with us before you sign it.

We will prepare the federal and state individual income tax return for the calendar year 2022 as listed in your submitted documentation. If we become aware of any other filing requirement, we will notify you of the obligation and may prepare the appropriate returns at your request.

Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions other than the one(s) you have informed us of. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.

We will prepare the return(s) from the information you furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will provide you with questionnaires and/or worksheets as needed to guide you in gathering the necessary information. Your use of such forms will increase accuracy and efficiency of the filing(s). Upon completion of your return(s) it is your responsibility to review each return for accuracy and potentially omitted information. You agree to not hold us liable for omitted information not provided for accurate preparation.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare the appropriate amended returns as a separate engagement.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of the tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning certain positions taken on the return that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your tax return. In either event, you agree to compensate us for our services to the date of withdrawal.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending this privilege.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we may be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.

The tax organizer includes subjects such as foreign account compliance. This is not an all-encompassing review of every taxpayer's situation and should be discussed with your preparer. We are not responsible for non-reporting or non-compliance of FATCA reporting or any other crypto-currency or foreign financial asset/account reporting.

Our fees for tax services will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement, plus out-of-pocket expenses. An invoice will be presented to you upon electronic delivery of your tax return(s). <u>All invoices are due and payable upon presentation</u>. <u>We will not deliver your final tax returns without a completed Payment Authorization Form on file.</u>

Tax laws mandate preparers to E-file all returns. Form 8879 (Authorization for E-file) must be signed and returned prior to our E-filing of the returns. Originals are not required.

All documents should be sent electronically through eacornerstonellc.sharefile.com/filedrop for more secure transmittal. If you choose to use any form of electronic transfer of tax data, you do so at your own risk and agree to indemnify and hold harmless EA Cornerstone LLC, its agents, affiliates, successors and assigns for and against any liability, claim, loss or expense it may incur as a result of its good faith reliance on facsimile or electronically transmitted forms from Client, Agent, or Representative for such information.

In order to meet the filing deadline for your income tax return, your completed Tax Organizer and/or other documentation needs to be received by our office no later than March 31, 2023. Any information received after that date may require an extension to be filed for your return. If your return has been extended, the due date will then be October 16, 2023 and any information needed to file your return will need to be received by our office no later than October 2, 2023.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve.

We will retain copies of records you supply to us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files will be destroyed. Upon request, all your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage.

Notwithstanding anything contained herein, EA Cornerstone LLC and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at EA Cornerstone's location located in Harris County, Texas, USA, and Harris County, Texas, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Texas.

Please note that only one signature is required for jointly filed returns. Your signature below confirms the acceptance of terms by you and your spouse. If you disagree with any of these terms, please notify us immediately.

Thank you for the opportunity to serve you.

Thank you,

EA Cornerstone, LLC

Accepted by:

________________________________ ________________________________

Printed Name (Taxpayer) **Printed Name (Spouse)**

____

Signature of Taxpayer or Spouse

____

Date

EA CORNERSTONE, LLC

21175 SH 249 #543 HOUSTON, TX 77070
(T) 832-725-7961 (F) 855-701-1085
INFO@EACORNERSTONE.COM

Payment Authorization Form

With the completion of this form, you authorize EA Cornerstone, LLC to automatically charge your bank account or credit card. For single service engagements, your payment method will be charged upon completion of your work. For recurring engagements, your payment method will be charged on the agreed upon date of each month. For specific engagements requiring a retainer, your payment method will be charged according to agreed terms.

Please complete the information below:

I, ________________________________, authorize EA Cornerstone, LLC to charge my credit card or
(Full Name)
bank account as indicated below for payment of my outstanding invoices based on the terms noted above.

Billing Information for Services		
Credit Card Information		
Name as Appears on Card:		
Card Number:	Expiration Date:	
CVV (3 digits on the back of Visa/MasterCard/Discover, 4 digits on front of American Express):		
Billing Address:		
City:	State:	Zip Code:
Bank Account Information		
Name on Bank Account:	Checking or Savings:	
Bank Account Number:	Routing Number:	
Street Address:	Phone #:	
City:	State:	Zip Code:

SIGNATURE ____DATE_____________________________

EMAIL ADDRESS (For Receipt of Invoices) ____

*I authorize the above-named business to charge the credit card or ACH the bank account indicated in this authorization form according to the terms outlined above. I understand that this authorization will remain in effect until I cancel it in writing at least 15 days prior to the next charge date. I also agree to notify the business in writing of any changes in my account information. I certify that I am an authorized user of this credit card or bank account, and that I will not dispute the scheduled payments with my credit card company or bank provided the transactions correspond to the terms indicated in this authorization form.

2022 Form 1040 Extension Request (Due to EAC by March 31, 2023)

**Without a fully completed extension form, the Internal Revenue Service may consider your extension request invalid and subject you to late filing penalties.

Please provide the following information.	YES	NO
1) Do you plan to make an extension payment for this year's tax return?	☐	☐
If so, what amount? ____________________		
2) Do you want us to calculate an extension payment for you?	☐	☐
If so, please provide the following:		
W-2s, 1099s, K-1s, other earnings, any deductions or significant changes from last year with a list of your estimated payments.		
3) Do you expect to make quarterly estimated payments for 2023?	☐	☐
If so, do you want us to calculate safe-harbor payments?	☐	☐
4) Do your children or other relatives need tax returns filed by us?	☐	☐
If so, do you want us to file an extension for them?	☐	☐
5) Do you need to file any state tax returns?	☐	☐

General Information - Personal & Dependent(s)

Personal Information

	Legal Name	Phone Number
Taxpayer		
Spouse		

	Profession	Social Security No.	Date of Birth
Taxpayer			
Spouse			

Home Address	City	State	Zip Code

	Email Address
Taxpayer	
Spouse	

Dependent Information (Children & Qualifying Relatives)

Full Legal Name	Relationship	Social Security No.	Date of Birth

Child & Dependent Care Expenses (*per child)

Provider Name	Address, City, State, Zip Code	
Dependent's Name	**Amount Per Child**	**Provider EIN/SSN**

Provider Name	Address, City, State, Zip Code	
Dependent's Name	**Amount Per Child**	**Provider EIN/SSN**

***Attach provider statement. Please make sure it divides expenses per child (if applicable).**

Notes

Personal & Dependent Information

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
Personal Information		
▶ 1) Did your marital status change during the year?	☐	☐
▶ 2) Did your address change from last year?	☐	☐
▶ 3) Do all names and social security numbers match those in the social security system?	☐	☐
▶ 4) Do you want to allocate $3 to the Presidential Election Campaign Fund (or $6 if MFJ)?	☐	☐
Dependent Information		
Children & Qualifying Relatives		
▶ 1) Were there any changes in your dependents from the prior year?	☐	☐
▶ 2) Are you claiming a dependent child who lived with you for less than 1/2 year?	☐	☐
▶ 3) Are you divorced or separated with child(ren)?	☐	☐
If so, do you have a separation agreement which establishes custodial responsibilities?	☐	☐
▶ 4) Are any of your unmarried children who might be claimed as dependent(s) 19 years of age or older?	☐	☐
If so, are they students?	☐	☐
If students, do you provide more than half of their support?	☐	☐
▶ 5) Do you have any children under age 19 with unearned/investment income in excess of $2,500?	☐	☐
▶ 6) Do you have any dependents over the age of 65?	☐	☐
▶ 7) Did you pay any expenses related to the adoption of a child during the year?	☐	☐
▶ 8) Do you have a dependent(s) who must file a tax return?	☐	☐
If yes, would you like EAC to prepare the return(s)?	☐	☐
▶ 9) Did you provide over 1/2 the total support for any person other than your current dependent(s) during the previous year?	☐	☐

Comments & Questions

Refunds, Estimates, & Tax Planning

Please answer YES or NO to the following questions and submit applicable details.	**YES**	**NO**
Taxes and Payments		
Estimated Tax Payments		
1) If you had quarterly estimated tax payments due for the year, did you pay them as scheduled?	☐	☐
Tax Payment Information		
1) Did you close the bank account that was used last year to direct deposit/ACH funds to/from?	☐	☐
2) Do you expect to receive a refund?	☐	☐
If so, would you like to receive your refund via direct deposit?	☐	☐
3) Do you expect to owe additional tax funds?	☐	☐
Would you like to pay the balance due by check?	☐	☐
Do you want to withdraw your taxes on the date we electonically file?	☐	☐
Estimated Payments and Tax Planning		
1) Do you want us to provide you with current year quarterly estimated tax payments?	☐	☐
2) Do you want your current year estimated tax payments automatically withdrawn from your account?	☐	☐
3) Do you want us to sign you up for a personal IRS tax payments account at www.eftps.gov?	☐	☐
4) For the current year, do you expect a large fluctuation in income, deductions or withholding?	☐	☐
5) Do you expect to retire or change jobs this year?	☐	☐
Miscellaneous		
1) Did you receive an Identity Protection PIN from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	☐	☐
2) Were you audited or did you receive correspondence from the IRS or a state taxing agency?	☐	☐
3) Did you receive correspondence from the IRS stating an applied overpayment from a prior year was adjusted or refunded?	☐	☐

Comments & Questions

*The IRS has an online account you can sign up for at https://www.irs.gov/payments/view-your-tax-account.

*Never answer any emails, texts or phone calls from the IRS as it is likely a scam.

Refunds, Estimates, & Tax Planning

Estimated Tax Payments Paid

Federal Tax Payments	Date Paid	Amount
First Quarter - April 18, 2022		
Second Quarter - June 15, 2022		
Third Quarter - September 15, 2022		
Fourth Quarter - January 17, 2023		

State Tax Payments	Date Paid	Amount
First Quarter Due		
Second Quarter Due		
Third Quarter Due		
Fourth Quarter Due		

Refund Information

Name of US Bank	
Routing Number (9-digit number on the bottom left of a check)	
Account Number	
Checking or Savings Account?	

*Attach a VOIDED CHECK.

Balance Due Information (If Different From Refund Information)

Name of US Bank	
Routing Number (9-digit number on the bottom left of a check)	
Account Number	
Checking or Savings Account?	

*Attach a VOIDED CHECK.

Comments & Questions

General Earnings Information

Income and Investments

Did you receive any of the following for the tax year?	YES	NO	Attach Form(s)
Wages, Salaries, Tips, etc.	☐	☐	W-2
Non-Employment Compensation	☐	☐	1099-MISC or 1099-K
Interest and/or Dividends	☐	☐	1099-DIV or 1099-INT
Capital/Other Gain (or Loss)	☐	☐	1099-B & Basis Calculation
Partnerships, S-Corporations, etc.	☐	☐	K-1
Rental Real Estate	☐	☐	1099-MISC
Royalty Income	☐	☐	1099-MISC
IRA, Pension, or Annuity Distributions	☐	☐	1099-R
Social Security Benefits, Railroad Retirement, etc.	☐	☐	SSA-1099
Payments from Prior Installment Sales	☐	☐	HUD Statement, Etc.
Gambling or Lottery Income	☐	☐	W2-G
Unemployment Compensation	☐	☐	1099-G
Debt Forgiveness	☐	☐	1099-C
Alimony Received	☐	☐	Amount & Payer's SSN
State Refunds	☐	☐	1099-G
Jury Duty	☐	☐	1099-A
Foreign Earned Income	☐	☐	List Type & Amount
Other Income	☐	☐	List Type & Amount
Tip Income	☐	☐	List Amount

Comments & Questions

Income & Investments

Please answer YES or NO to the following questions and submit applicable details.

General Questions	YES	NO
1) Did you retire or change jobs this year?	☐	☐
2) Did you start a new business during the year?	☐	☐
3) Did you acquire or sell an interest in a partnership or S-corporation during the year?	☐	☐
4) Did you or your spouse receive Social Security benefits during the year?	☐	☐
5) Did you or your spouse receive any unemployment benefits during the year?	☐	☐
6) Did you or your spouse receive tip income not reported to your employer during the year?	☐	☐
7) Did any of your life insurance policies mature, or did you surrender any policies during the year?	☐	☐
8) Did you or your spouse receive any awards, prizes, hobby income, gambling, or lottery winnings during the year?	☐	☐
9) Were any debts cancelled or forgiven (this includes foreclosure of residence/other real property)?	☐	☐
10) Did you sell, exchange, or purchase any real estate during the year?	☐	☐
11) Did you or your spouse receive any installment income from property sold prior to this year?	☐	☐
12) Did you sell any stocks, bonds, or other investments during the year?	☐	☐
13) If you received a 1099-B for sales of property or assets, do you agree with the basis information provided?	☐	☐
14) Did you receive any disability income during the year?	☐	☐
If so, did your employer pay the premiums?	☐	☐
15) Did you receive any royalty income during the year?	☐	☐
16) Did you receive any income from mineral rights or working interests during the year?	☐	☐
17) Have you personally loaned any non-relative money with the understanding of repayment which has become totally uncollectible during the year?	☐	☐
18) Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?	☐	☐

Comments & Questions

Higher Education Costs

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
Tuition, Fees & Related Expenses		
1) Did you, your spouse, or your dependent(s) attend a private or post-secondary school during the year?	☐	☐
2) Did you, your spouse, or your dependent(s) incur any higher education expenses during the year?	☐	☐
3) Did you, your spouse, or your dependent(s) receive reportable scholarship, grant, and/or fellowship monies?	☐	☐
4) Did you, your spouse, or your dependent(s) contribute to an education savings or 529 Plan?	☐	☐
5) Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	☐	☐
If so, were they used for education purposes?	☐	☐
6) Did you make any withdrawals from an education savings or 529 Plan account?	☐	☐
Was the distribution used to pay for qualified private school or higher education expenses?	☐	☐
Was the account open for 12 months or will it be open for 12 months?	☐	☐

University Name	Student Name	Year in School

Tuition $	Books/Supplies $	Scholarships $

University Name	Student Name	Year in School

Tuition $	Books/Supplies $	Scholarships $

*Attach Form 1098-T.

Student Loan Interest

	YES	NO
1) Did you pay any student loan interest this year for yourself, your spouse or your dependent(s) during the year?	☐	☐

	Institution	Interest Paid
Taxpayer		
Spouse		

*Attach Form 1098-E.

Comments & Questions

*Let us know if you would like a worksheet to aid in the completion of a FAFSA application with the U.S. Department of Education.

Health Care Information

Please answer YES or NO to the following questions and submit applicable details. YES NO

Health Care Information

Individual Insurance Premium Tax Credit

	YES	NO
▶ 1) Did you enroll in Marketplace Coverage through HealthCare.gov?	☐	☐
▶ 2) Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? *If yes, attach any Form(s) 1095-A you received.	☐	☐
▶ 3) Did you share a policy with anyone who is not in included in your family listed on your return?	☐	☐

Health Savings Accounts (HSA), Archer MSA, or Medicare Advantage MSA

	YES	NO
▶ 1) Did **you** make a contribution(s) to a Health Savings Account (HSA) or Archer MSA?	☐	☐
▶ 2) Did **your employer** make contributions to a Health Savings Account (HSA) or Archer MSA for the year?	☐	☐
▶ 3) Did you receive a distribution(s) from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA?	☐	☐
If so, did you use all of the distributed funds for qualified medical expenses?	☐	☐

*Attach Forms 1099-SA or Form 5498-SA.

	Contribution Amount	Contributed by you or your employer?	Plan Type - HSA, FSA, HRA
Taxpayer			
Spouse			

Annual Health Care Costs

	YES	NO
▶ 1) Did your total out-of-pocket medical expenses exceed 7.5% of your Adjusted Gross Income?	☐	☐
▶ 2) Did you pay long-term care premiums for yourself or your family?	☐	☐

Non-Employee/Employer Medical Insurance Premiums	$	**Doctors Fees & Copays**	$
*Paid by you during retirement, etc, not paid by your employer or withheld from your paycheck		**Dental Services**	$
Disability Insurance	$	**Prescriptions, etc.**	$
Long Term Care Premiums	$	**Medical Miles Driven (# of miles)**	

*If you received Form 1095-A, 1095-B, or 1095-C, please attach.
*Expenses can be paid for you, your spouse, and/or your dependents only.

Comments & Questions

Retirement Account Information

Please answer YES or NO to the following questions and submit applicable details. | YES | NO

Retirement Account Contributions

	YES	NO
▶ 1) Have you or will you make any pension plan contributions through your own company or partnership?	☐	☐
▶ 2) Did you make contributions this year to an IRA, Roth IRA, Keogh, Simple or SEP?	☐	☐
If you have not done so already, do you plan on making a retirement plan contribution this year for the previous plan year?	☐	☐
Would you like us to calculate the hypothetical impact of a contribution on your current year's taxes?	☐	☐
▶ 3) Did you convert, rollover, or recharacterize any retirement plan monies during the year?	☐	☐
▶ 4) Did you take out a loan against any existing retirement account for a Federally declared disaster or COVID-19?	☐	☐
▶ 5) Did you pay back any current or previous year loans taken due to a Federally declared disaster or COVID-19?	☐	☐

Retirement Account Distributions

	YES	NO
▶ 1) Did you receive any distribution from a profit-sharing plan, retirement plan, or an individual retirement account?	☐	☐
▶ 2) If you are 72, did you receive your correct required minimum distribution? (This may be zero for 2020.)	☐	☐
▶ 3) Did you take a distribution from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	☐	☐
If yes, were any withdrawals due to a Federally declared disaster, medical bills, first time home, etc.?	☐	☐
▶ 4) Did you default on a retirement plan distribution payment plan?	☐	☐

Non-401K Retirement Account Contribution Information

*Attach Form 5498.

	Contribution Amount	Date of Contribution	Plan Type - SEP, Roth, or Traditional IRA
Taxpayer			
Spouse			

Comments & Questions

Personal Property & Itemized & Miscellaneous Expenses

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
Personal Property Expenses		
Mortgages & Debts		
▶ 1) Did you purchase a principal residence or secondary home during the year?	☐	☐
▶ 2) Did you refinance a mortgage on a principal residence or secondary home during the year?	☐	☐
▶ 3) Did you pay mortgage interest on home equity debt (up to $100,000.00 loan) to substantially improve your home?	☐	☐
▶ 4) Are your total home mortgage loans greater than $750,000 ($1 million if aquired before 12/15/2017)?	☐	☐
▶ 5) Did you sell a principal residence or secondary home during the year?	☐	☐
▶ 6) If sold, did you own and use your home as a principal residence for at least 2 of the 5 years before the sale?	☐	☐
* Please include the HUD-1 closing documents for any purchase or sale of a real estate.		
Real Estate, Property, & Sales Taxes *Must have been PAID during the tax year.		
▶ 1) Did you pay any real estate taxes on a principal residence or secondary home during the year?	☐	☐
▶ 2) Did you pay any other real estate taxes on property or land during the year?	☐	☐
▶ 3) Did you make any major purchases during the year (car, boat, etc.) subject to state sales tax?	☐	☐
▶ 4) Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?	☐	☐
Charitable Donations		
▶ 1) Did you make any non-cash charitable contributions (clothes, furniture, etc.) greater than $500.00? *Attach receipts and itemized list.	☐	☐
▶ 2) Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C.	☐	☐
▶ 3) Did you distribute any qualified retirement plan monies to a qualified charity during the year?	☐	☐
Miscellaneous Expenses		
▶ 1) Did you have a casualty or theft loss in a federally declared disaster area?	☐	☐
▶ 2) Did you receive any condemnation award(s) during the year?	☐	☐
▶ 3) Did you pay any margin or investment interest?	☐	☐
▶ 4) Did you incur any gambling losses?	☐	☐
▶ 5) Did you pay any alimony during the year?	☐	☐
▶ 6) If you are a kindergarten through grade 12 teacher, counselor, principal or aide, did you personally pay for supplies, etc?	☐	☐
▶ 7) Did you pay an individual as a household employee during the year?	☐	☐
▶ 8) Did you install any energy efficient improvements such as solar, geothermal or small wind turbine property?	☐	☐

Expense & Credit Information

Personal Property Expenses

Mortgages and Debts (Interest paid during the year)	Total
Personal Residence (1st Loan)	$
Personal Residence (2nd Loan)	$
Second Home/Vacation Home	$

***Attach all Form(s)1098.**

Real Estate and Property Taxes (Paid during the year)	Total
Personal Residence	$
Second Home/Vacation Home	$
Other Property, Land, Etc.	$
Personal Property Tax	$

***Attach property tax statements with proof of payment date.**

Charitable Contributions

	Total
Cash/Checks/Credit - Paid	$
Noncash Donations	$
Charitable Mileage (To/From: Donation Delivery and/or Volunteering) ________________	

***Please provide a list and receipts of all noncash donations.**

Other Expenses

Alimony Paid	Name	Social Security No.	Amount
			$

*Alimony must have been paid for a divorce prior to 12/31/2018.

Gambling Losses	$
Investment / Margin Interest	$
Teacher Supplies, PPE and Expenses	$

Comments & Questions

Self Employment - Contract Labor Information

Business Information

Business Name			
(If not your own name)			
Business Address			
(If different from home)			
Type of Business Activity		IRS EIN/TIN	
(Please be specific, e.g., if consultant, in what field?)		(If applicable)	

Gross Income (Do not include amounts already included on Forms 1099-MISC)

Commission Income	$
Service Fee Income	$
Product Sales Gross Receipts	$

Business Expenses (Do not include any personal or home office expenses)

Accounting & Bookkeeping Fees	$	Office Supplies	$
Advertising & Promotions	$	Parking & Tolls	$
Bank Service Charges	$	Payroll Expense - Gross Employee Wages	$
Continuing Education	$	Payroll Taxes (Employer FICA, SUTA, FUTA, etc.)	$
Contract Labor	$	Postage, Delivery, & Freight Costs	$
Credit Card Annual Fees	$	Printing, Copying, & Fax Charges	$
Employee Pensions & Benefit Programs	$	Repairs & Maintenance	$
Gifts (Up to $25 per person per year)	$	Rent of Equipment, Storage, or Office Space	$
Insurance (Non-health related)	$	Small Furnishings & Equipment	$
Interest Expense	$	Small Tools	$
Legal & Professional Fees	$	Telephone/Cell Phone	$
Licenses & Fees	$	Travel (No travel meals)	$
Magazines, Books, & Trade Publications	$	Uniforms & Special Work Clothing	$
Business Meals (No entertainment)	$	Utilities	$
Other	$	Other	$

***List inventory separately if applicable.**
***Please provide a list of new business assets and capital improvements paid for during the year.**

***Please provide a copy of all leases.**

Automobile Expenses

*** Employee expenses are no longer deductible. Do not complete for W2 Employment.**

*Complete a separate page for **each** vehicle driven for business purposes.

Please answer YES or NO to the following questions and submit applicable details.	**YES**	**NO**
Business Vehicle Information		
1) Which business activity did you use this vehicle for?		
a.) Partnership Interest	☐	
b.) Self-employment / Contract Labor	☐	
c.) Management Company	☐	
d.) Rental property	☐	
e.) Farming	☐	
2) Did you receive any reimbursement(s) or allowance(s) for your out-of-pocket vehicle expenses?	☐	☐
If not, were you eligible to be reimbursed?	☐	☐
3) Do you have another vehicle for personal use?	☐	☐
4) Do you have sufficient records to support this deduction?	☐	☐
If yes, do you have written documentation?	☐	☐

Vehicle Asset Information

Taxpayer or Spouse		Company or Business Activity Vehicle Was Used For	
Year/Make/Model			
Total Cost	$	Sales Price	$
Purchase/Lease Acquisition Date	/ /	Date Sold/Turned In	/ /

Mileage *Must be completed for accurate deduction calculation

Business Miles	
Commuting Miles	
Personal Miles	
Total Annual Miles Driven	

*Commuting miles are from your home to your regular place of business.

Annual Totals

Gas	$	Registration & Inspection Fees	$
Interest Paid (On the note)	$	Tires	$
Insurance (For this auto only)	$	Oil Changes	$
Car Washes	$	Lease Payments (If NOT purchased)	$
Repairs	$	Tolls & Parking (Business related only)	$

Comments & Questions

Home Office Expenses

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
1) Did you utilize an area of your home for partnership, self-employment or other business activities?	☐	☐
If yes, was it used regularly and exclusively for business purposes?	☐	☐
If yes, was it used for management or administrative purposes and there is no other fixed location where such activities are conducted?	☐	☐
2) Were you reimbursed for out-of-pocket expenses?	☐	☐
If not, were you allowed to be reimbursed and weren't due to extenuating circumstances?	☐	☐

Home Office

*If new, attach HUD stmt.

Purchase Price of Your Home	$	Date Placed in Service	/ /

Business Square Feet	
Total Home Square Feet	

Number of Rooms Used For Business	
Number of Rooms (Do not include closets, bathrooms, utility areas)	

Annual Totals

Mortgage Interest		Rent (If you don't own your home)	
Property Taxes		Outside Maintenance	
Insurance		Security Services	
Utilities		HOA Fees	
Repairs, Cleaning, Etc.		Other ___________________	

*If you lived in more than 1 home during the year, complete a separate page for each home.

Comments/Questions

Foreign Bank & Financial Account Information

Please answer YES or NO to the following questions and submit applicable details. YES NO

***Foreign accounts including cryptocurrencies must be reported with your personal return by the due date plus extensions.**

	YES	NO
1) Did you have a financial interest in, or signature authority over a financial account located in a foreign country? * This includes bank account(s), security account(s), and/or brokerage account(s), pensions, etc.	☐	☐
2) Do you have any foreign financial assets, or hold interest in a foreign entity or Passive Foreign Investment Company?	☐	☐
3) Do you own any cryptocurrencies or crypto financial assets?	☐	☐
4) Do you have any foreign mutual funds or receive any foreign dividend income?	☐	☐
5) Did you receive a foreign gift or inheritance?	☐	☐
6) Did you have any foreign income or pay any foreign taxes during the year? *Either directly or indirectly from investment accounts, partnerships, or a foreign employer.	☐	☐
7) Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?	☐	☐
8) Did you hold an interest in a Canadian Registered Retirement Savings Plan (“RRSP”) or Registered Retirement Income Fund (“RRIF”)?	☐	☐

Foreign Bank & Financial Accounts

TP or SP	Institution Name	Account Number

Institution Address, City, State, Postal Code	Country

Type of Account (Checking, Savings, Brokerage, Retirement, Etc.)	Value on December 31st	Highest Annual Value

TP or SP	Institution Name	Account Number

Institution Address, City, State, Postal Code	Country

Type of Account (Checking, Savings, Brokerage, Retirement, Etc.)		

***Include all foreign accounts if the aggregate balance is over $10,000.**

Comments & Questions

Gifting & Inheritance

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
Gifting & Inheritance		
▶ 1) Did you and/or your spouse make gifts of more than $16,000 to any individual?	☐	☐
▶ 2) Did you and/or your spouse receive any gifted property during the year?	☐	☐
▶ 3) Did you and/or your spouse inherit any monies or property during the year?	☐	☐
▶ 4) Did you or your spouse set up a trust last year or in the past for the benefit of another?	☐	☐

*** Provide the full legal name, address, SSN and amount of gifts made over $16,000 ($32,000 for split MFJ gifting).**

Comments & Questions

Unreimbursed Partnership Expenses

***Expenses incurred as an employee are no longer deductible.**

Unreimbursed Partnership Expenses	Total
Business & Travel Meals Not Paid for by Your Partnership (No entertainment)	$
Transportation While Traveling & Lodging Away From Home	$
Services (Fax, Postage, Cleaning, Etc.) Used While Traveling on Business	$
Business Publications Needed for Work Purposes	$
Seminars, Training, & Continuing Education	$
Uniforms & Dry Cleaning	$
Tools for Work	$
Professional Licenses, Association, & Union Dues	$

Comments & Questions

Rental Property Information

Please answer YES or NO to the following questions and submit applicable details.	YES	NO

Rental Property Income/Expenses

	YES	NO
1) Did you rent a personal residence, vacation home, or other property for more than 14 days during the year?	☐	☐
2) Did you receive any prepayments of rental income during the year?	☐	☐
3) Did you receive or return any security deposits during the year?	☐	☐
4) Did you materially participate in the rental activities during the year?	☐	☐
5) Do you have any pre-rental expenses?	☐	☐

*You can deduct your ordinary and necessary expenses for managing, conserving, or maintaining rental property from the time you make it available for rent.

	YES	NO
6) Did you make any capital improvements to the property during the year?	☐	☐

*You must capitalize any expense you pay to improve your rental property. An expense is for an improvement if it results in a betterment to your property, restores your property, or adapts your property to a new or different use. If so, list out each improvement cost and date in service.

Comments & Questions

Rental Property Information

***Please complete a separate page for each rental property.**
***Complete an auto/home office page if you have associated expenses.**

Property Information

Address		
City	State	Zip Code
Property Purchase Date		
Date Began Renting/Placed on The Market		
Purchase Price *Attach HUD statement if not previously provided.		

Rental Income

Rent	$
*DO NOT include income reported on Form(s) 1099-MISC or Form(s) 1099-K.	$
Tenant Expense Reimbursements	$
Advance Rent	$
Security Deposits	$

Property Expenses

Advertising	$	Maintenance & Repairs	$
Bank Service Charges	$	Supplies (Cleaning, etc.)	$
Contract Labor	$	Parking & Tolls	$
Dues & Fees	$	Postage, Delivery, & Freight	$
Insurance	$	Printing, Copying, & Faxing	$
Interest Expense (Credit cards, etc.)	$	Property Taxes	$
Legal & Professional Fees	$	Small Furnishings & Equipment	$
Licenses & Fees	$	Telephone, Cell Phone, Internet	$
Management Fees	$	Travel (No travel meals)	$
Mortgage Interest	$	Utilities	$
Other	$	Other	$

***Please provide a list of new business assets and capital improvements paid for during the year.**

Farming & Raising, Breeding Livestock

Sales of Products Purchased for Resale	
Crops	$
Grain & Produce	$
Livestock	$

Sales of Products You Raised	
Crops	$
Grain & Produce	$
Livestock	$

Other Income			
Cooperative Distributions (Form 1099-PAT)	$	Other Income	$
Crop Insurance Proceeds & Federal Crop Disaster Payments	$		

Items Purchased for Resale			
Crops (Livestock, Crops, Etc.)	$	Livestock	$
Grain	$	Produce	$

*List Animals Purchased for Breeding in Asset Field below.

Farm Expenses - Do not include personal or living expenses			
Advertising	$	Fuel & Diesel for Farm Equipment	$
Breeding Fees	$	Interest	$
Chemicals, Insect Sprays, & Dusts	$	Postage & Stationary	$
Commissions	$	Equipment Rent & Leasing	$
Consultant Fees	$	Repairs & Maintenance	$
Continuing Education	$	Seeds & Plants	$
Crop Scouting	$	Service Fees	$
Custom Hire - Hired Labor	$	Small Tools	$
Dues to Cooperatives	$	Supplies	$
Magazines & Publications	$	Taxes - Property	$
Professional Fees	$	Taxes - (Other, sales, etc.)	$
Insurance	$	Tenant House Expenses	$
Feed	$	Travel Expenses	$
Fertilizer & Lime	$	Utilities	$
Freight & Trucking	$	Other Expenses	$

Farm Assets Purchased During the Year

Date Placed in Service	Description	Purchase Price	Bus.%