



DAVIS & GRAVES
CERTIFIED PUBLIC ACCOUNTANTS LLP

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December 31, 2021

Dear Client:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2021 personal income tax return. To help you complete the organizer with minimal time and effort, when available, you will find certain information from your 2020 personal income tax return.

In order to meet the filing deadline for your 2021 income tax return, your completed tax organizer needs to be **received by our office no later than March 18, 2022**. Any information received after that date may require an extension of time to be filed for your return.

In your Tax Organizer, all social security numbers and bank account numbers have been replaced with asterisks (**_*_*_*_****) and (****1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact our office. Do not indicate the social security number or bank account change on your Tax Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to our office immediately.

Enter 2021 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer. **If your Client Questionnaire is incomplete, it will cause delays in processing your 2021 income tax returns.**

NOTE: If you own a business entity (Schedule C/E/F) you may have additional filing requirements regarding certain information returns and/or personal property reports. Taxing authorities impose penalties for late filing. Information about these requirements are enclosed as separate inserts with your organizer. You should review these filing deadlines if you own a business entity. We can prepare these forms on your behalf for an additional cost.

We will also need the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E or 1099-Q.
- All Forms 1095-A for the advance payment of the Premium Tax Credit for lower cost health care coverage under healthcare.gov.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Forms 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- Copies of your federal, state and local (if applicable) income tax returns from the last 3 years (if not prepared by our office).

Thank you for the opportunity to serve you.

Very truly yours,

Davis & Graves CPA LLP



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IMPORTANT INFORMATION - DID YOU KNOW?

REQUIRED MINIMUM DISTRIBUTIONS (RMDs)

If you are age 72 or older you generally must take withdrawals from certain retirement accounts or face consequences. Additional excise taxes are generally imposed if RMD's are not taken or not enough is taken.

RMD's apply to:

- Traditional IRAs
- SEP IRAs
- SIMPLE IRAs
- 401(k) plans
- 403(b) plans
- 457(b) plans
- Inherited IRAs
- Profit sharing plans
- Other defined contribution plans

ROTH IRA's do not require withdrawals until after the death of the owner. There are no required minimum distributions.

We can calculate your RMD when we prepare your income taxes.

We'll need the fair market value of all your IRA accounts as of December 31. Include the December statement(s) with your tax information.

How to contact us:

Email: firm@davisgraves.com
Phone: 503-667-2511
Fax: 503-667-9065
Mail: 700 N Main Ave
Gresham, OR 97030-7229



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December 31, 2021

Dear Client:

This letter is to confirm and specify the terms of our engagement for the calendar year ended 2021 and to clarify the nature and extent of the tax services we will provide.

We will prepare your 2021 federal, state and local (if applicable) individual income tax returns from information which you will furnish to us. We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request as a separate engagement.

This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

This engagement does not include the provision of investment counsel or broker services. Our advice, if any, concerning a particular investment shall be limited to advising you with regard to the tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make the investment. Our advice regarding the tax ramifications of the investment shall be based on documents and information that you provide us regarding the investment.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.**

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. We will not verify the information you give us; however, we may ask for additional clarification of some information.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

In addition, the Internal Revenue Service (IRS) also requires information reporting under applicable Internal Revenue Code sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions. The IRS reporting requirements are in addition to the U.S. Department of the Treasury reporting requirements stated above. Therefore, if you fall into one of the categories below, or if you have any direct or indirect foreign interests, you may be required to file applicable IRS forms.

- You are an individual or entity with ownership of foreign financial assets and meet the specified criteria (Form 8938) and/or FinCEN Form 114;
- You are an officer, director, or shareholder with respect to certain foreign corporations (Form 5471);
- You are a foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472);
- You are a U.S. transferor of property to a foreign corporation (Form 926);
- You are a U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- You are a U.S. person with interests in a foreign partnership (Form 8865);
- Other items as necessary

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos and computers. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

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 appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for five (5) years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the five (5) year period, we are free to destroy our records related to this engagement.

Pursuant to Circular 230, we are required to advise you that any federal tax advice contained herein or in any communication resulting from this engagement is not intended or written to be used, and cannot be used, by the addressee or any taxpayer for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or for promoting, marketing, or recommending to another party any plan or arrangement addressed in the communication.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

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 the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the 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 deductions 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 will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

We generally base our fees on time required at our regular rates for the services and the personnel assigned, plus out-of-pocket costs and relevant computer charges. However, our charges also may include other appropriate factors; including the difficulty of the engagement, the degree of risk and responsibility the work entails, time limitations imposed on us by others, the experience and professional expertise of the personnel assigned, and the priority and importance of the work to the client. We may bill you on an interim basis prior to completion of this engagement. Our invoices are due and payable upon presentation. Invoices unpaid 30 days after invoice date are subject to interest charges at the rate of 24% per annum (2% monthly; \$5.00 minimum), on any unpaid principal balance.

We look forward to providing the services described in this letter, as well as other accounting services agreeable to us both. In the unlikely event that any differences concerning our services or fees should arise that are not resolved by mutual agreement, we both recognize that the matter probably will involve complex business or accounting issues that would be decided most equitably to both parties by formal mediation. Accordingly, you and we agree to waive any right to a trial by jury in any action, proceeding or counterclaim arising out of or relating to any of our services or fees. Furthermore, we both agree the venue for any such action will be Multnomah County, Oregon.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits or disclosure or communication of confidential or proprietary information.

We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

By executing this engagement letter, you consent to us **and only us** using your tax return information to send you **and only you** by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and nontax-related services, and any other communication sent to some or all of the firm's clients. This consent shall be valid for five (5) years. The disclosure will include the entire federal income tax return, and you acknowledge, by signing this engagement, that you have the right to consent to a disclosure of less than the entire tax return, but have decided, without coercion, that you consent to the disclosure of the entire tax return. This consent is not conditioned on our providing services to you.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,
Davis & Graves CPA LLP

=====

AGREED TO AND ACCEPTED:

By: _____

Date: _____

Document Exchange Options

One of our many goals this year is to ensure that our clients feel safe in these very different times. To make this happen, the following options are available for information exchange:

Please indicate your preferred method:

_____ In Office drop-off/pick-up
(will require an appointment)

_____ Client Access Account
(will require set-up, client registration and valid email address)

_____ Curbside drop-off/pick-up

_____ Mail (USPS)

If you would like to review your return after completion with your CPA, the following options are available:

_____ Phone conference

_____ Zoom meeting

_____ In-Person meeting

Preferred Method of Contact

_____ Phone _____ Email

MANDATORY QUESTIONS

**The questions in this section must be answered before we begin your returns.
Incomplete answers will cause processing delays.**

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1) Did your address, email, or contact phone change from last year? If yes, note changes on appropriate organizer pages attached. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year? If yes, note changes on appropriate organizer pages attached. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Did you (or spouse) receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) Did you (or spouse) receive an Identity Protection PIN (IP PIN) from the IRS in <u>previous years</u> ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5) Did any dependents (other than a spouse) receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6) Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for every month of the year for your family?
<i>"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. If yes, attach any Form(s) 1095-B and/or 1095-C you received.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7) Did you make gifts of more than \$15,000 to any individual? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| 8) Did you receive correspondence from <u>any</u> taxing authority? If yes, provide copies. | <input type="checkbox"/> | <input type="checkbox"/> |
| 9) Are you holding virtual currencies as an investment? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10) Did you have any sales or other exchanges of virtual currencies (including from an air drop or a hard fork) or used virtual currencies to pay for goods or services? | <input type="checkbox"/> | <input type="checkbox"/> |

COVID-19 Information

- | | | |
|--|--------------------------|--------------------------|
| 11) Was anyone in your household diagnosed with COVID-19? | <input type="checkbox"/> | <input type="checkbox"/> |
| 12) Did you experience any adverse economic effects due to the virus? | <input type="checkbox"/> | <input type="checkbox"/> |
| 13) Did you receive an Economic Impact Payment (EIP)[AKA Stimulus payment] as reported on IRS Notice 1444? If yes, how much did you receive? _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 14) Did you receive any Advance Child Tax Credit payments during the year? If yes, please attach Letter 6419 from the IRS. | <input type="checkbox"/> | <input type="checkbox"/> |
| 15) Did you receive a Paycheck Protection Program (PPP) loan?
If yes, did you apply for Paycheck Protection Program (PPP) loan forgiveness? | <input type="checkbox"/> | <input type="checkbox"/> |
| 16) Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state? | <input type="checkbox"/> | <input type="checkbox"/> |
| 17) Did you receive emergency leave sick pay? | <input type="checkbox"/> | <input type="checkbox"/> |
| 18) Did you receive emergency family leave wages? | <input type="checkbox"/> | <input type="checkbox"/> |
| 19) Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| 20) If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you needed? | <input type="checkbox"/> | <input type="checkbox"/> |
| 21) If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you provided to your child under the age of 18? | <input type="checkbox"/> | <input type="checkbox"/> |
| 22) If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you provided to another? | <input type="checkbox"/> | <input type="checkbox"/> |

The MANDATORY QUESTIONS must be answered before we begin your returns.

Questionnaire

Please check the appropriate box and include all necessary details and documentation.
We will assume "NO" to any unanswered question below.

	Yes	No
Personal Information		
23) Did your marital status change during the year? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
24) Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
25) Did you reside in or operate a business in a Federally declared disaster area? <i>The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
26) Were there any changes in dependents from the prior year? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
27) Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,200?	<input type="checkbox"/>	<input type="checkbox"/>
28) Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
29) Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
30) Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
31) Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
32) If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Purchases, Sales and Debt Information		
33) Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
34) Did you sell, exchange, or purchase any assets used in your trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
35) Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
36) Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
37) Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
38) Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
39) Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
40) Did you take out a home equity loan this year? <i>If yes, provide a detailed breakdown of how the funds were used (i.e., personal debt pay off, home improvements, etc.).</i>	<input type="checkbox"/>	<input type="checkbox"/>
41) Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
42) Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
43) Did you lend money with the understanding of repayment and this year it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
44) Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	<input type="checkbox"/>	<input type="checkbox"/>
45) Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>
Income Information		
46) Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	<input type="checkbox"/>	<input type="checkbox"/>
47) Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>

Questionnaire

Please check the appropriate box and include all necessary details and documentation.
We will assume "NO" to any unanswered question below.

	Yes	No
Income Information, Continued		
48) Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
49) Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
50) Did you receive any Medicaid waiver payments as difficulty of care during the year?	<input type="checkbox"/>	<input type="checkbox"/>
51) Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>
52) Did any of your life insurance policies mature, or did you surrender any policies?	<input type="checkbox"/>	<input type="checkbox"/>
53) Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	<input type="checkbox"/>	<input type="checkbox"/>
54) Did you receive any income considered to be non employee compensation?	<input type="checkbox"/>	<input type="checkbox"/>
55) Do you expect a large fluctuation in income, deductions, or withholding next year?	<input type="checkbox"/>	<input type="checkbox"/>
Retirement Information		
56) Are you an active participant in a pension or retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
57) Did you receive any Social Security benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
58) Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
59) If yes, were any withdrawals due to a Federally declared disaster or COVID-19?	<input type="checkbox"/>	<input type="checkbox"/>
60) If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2020?	<input type="checkbox"/>	<input type="checkbox"/>
61) Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	<input type="checkbox"/>	<input type="checkbox"/>
62) Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Education Information		
63) Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	<input type="checkbox"/>	<input type="checkbox"/>
64) Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses	<input type="checkbox"/>	<input type="checkbox"/>
65) Did anyone in your family receive a scholarship of any kind during the year?	<input type="checkbox"/>	<input type="checkbox"/>
66) If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?	<input type="checkbox"/>	<input type="checkbox"/>
67) Did you make any withdrawals from an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>
68) If yes, were any of these withdrawals rolled over into a ABLE (Achieving a Better Life Experience) account?	<input type="checkbox"/>	<input type="checkbox"/>
69) Did you make any contributions to an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>
70) Did you pay any student loan interest this year?	<input type="checkbox"/>	<input type="checkbox"/>
71) Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	<input type="checkbox"/>	<input type="checkbox"/>
Health Care Information		
72) Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of Federally-recognized Indian tribes, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption.	<input type="checkbox"/>	<input type="checkbox"/>
73) 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.	<input type="checkbox"/>	<input type="checkbox"/>
74) Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?	<input type="checkbox"/>	<input type="checkbox"/>

Questionnaire

Please check the appropriate box and include all necessary details and documentation.
We will assume "NO" to any unanswered question below.

	Yes	No
Health Care Information, Continued		
75) Did you make any contributions to a Health savings account (HSA) or Archer MSA?	<input type="checkbox"/>	<input type="checkbox"/>
76) Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	<input type="checkbox"/>	<input type="checkbox"/>
77) Did you pay long-term care premiums for yourself or your family?	<input type="checkbox"/>	<input type="checkbox"/>
78) Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.	<input type="checkbox"/>	<input type="checkbox"/>
79) Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.	<input type="checkbox"/>	<input type="checkbox"/>
80) If you are a Sch C or Sch F business owner, did you pay health insurance premiums for your employees this year?	<input type="checkbox"/>	<input type="checkbox"/>
81) Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.	<input type="checkbox"/>	<input type="checkbox"/>
Itemized Deduction Information		
82) Did you incur a casualty or theft loss or any condemnation awards during the year?	<input type="checkbox"/>	<input type="checkbox"/>
83) If yes, did the loss occur in a Federally declared disaster area?	<input type="checkbox"/>	<input type="checkbox"/>
84) Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
85) Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? <i>If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.</i>	<input type="checkbox"/>	<input type="checkbox"/>
86) Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.	<input type="checkbox"/>	<input type="checkbox"/>
87) Did you pay real estate taxes for your primary home and/or second home?	<input type="checkbox"/>	<input type="checkbox"/>
88) Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.	<input type="checkbox"/>	<input type="checkbox"/>
89) Did you incur interest expenses associated with any investment accounts you held?	<input type="checkbox"/>	<input type="checkbox"/>
90) Did you make any major purchases during the year (cars, boats, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
91) 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?	<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous Information		
92) Did you utilize an area of your home for business purposes?	<input type="checkbox"/>	<input type="checkbox"/>
93) Did you engage in any bartering transactions?	<input type="checkbox"/>	<input type="checkbox"/>
94) Did you retire or change jobs this year?	<input type="checkbox"/>	<input type="checkbox"/>
95) Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?	<input type="checkbox"/>	<input type="checkbox"/>
96) Did you pay any individual as a household employee during the year?	<input type="checkbox"/>	<input type="checkbox"/>
97) Did you make energy efficient improvements to your main home this year?	<input type="checkbox"/>	<input type="checkbox"/>
98) Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
99) Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
100) Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	<input type="checkbox"/>	<input type="checkbox"/>

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) _____

Mark if you were married but living apart all year _____

Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) _____

	Taxpayer	Spouse
Social security number	_____	_____
First name	_____	_____
Last name	_____	_____
Occupation	_____	_____
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	_____	_____
Mark if dependent of another taxpayer	_____	_____
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	_____	_____
Mark if legally blind	_____	_____
Date of birth	_____	_____
Date of death	_____	_____
Work/daytime telephone number/ext number	_____	_____
Home/evening telephone number	_____	_____
Do you authorize us to discuss your return with the IRS? (Y, N)	_____	_____

Present Mailing Address

Address _____

Apartment number _____

City, state postal code, zip code _____

Foreign country name _____

Foreign phone number _____

In care of addressee _____

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	**Dep Codes * **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent _____

Social security number of qualifying person _____

Dependent Codes

- | | |
|---|---|
| <p>*Basic</p> <ul style="list-style-type: none"> 1 = Child who lived with you 2 = Child who did not live with you due to divorce/separation 3 = Other dependent 4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC) 5 = Qualifying child for Earned Income Credit only 6 = Children who lived with you, but do not qualify for Earned Income Credit 7 = Children who lived with you, but do not qualify for Child Tax Credit 8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit <p>***Months</p> <ul style="list-style-type: none"> 77 = Reported on odd year return 88 = Reported on even year return 99 = Not reported on return | <p>**Other</p> <ul style="list-style-type: none"> 1 = Student (Age 19 - 23) 2 = Disabled dependent 3 = Dependent who is both a student and disabled |
|---|---|

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____

Taxpayer email address _____

Spouse email address _____

Taxpayer

Spouse

Fax telephone number _____

Mobile telephone number _____

Mobile telephone #2 number _____

Pager number _____

Other: _____

 Telephone number _____

 Extension _____

Preferred method of contact: _____

 Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 _____

NOTES/QUESTIONS:

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

Refunded _____

Applied to 2022 estimated tax liability _____

Do you expect a considerable change in your 2022 income? (Y, N) _____

If yes, please explain any differences:

Do you expect a considerable change in your deductions for 2022? (Y, N) _____

If yes, please explain any differences:

Do you expect a considerable change in the amount of your 2022 withholding? (Y, N) _____

If yes, please explain any differences:

Do you expect a change in the number of dependents claimed for 2022? (Y, N) _____

If yes, please explain any differences:

Payment method used to pay your estimated taxes (1=Electronic Federal Tax Payment System (EFTPS); 2=Direct Pay) _____

2021 Federal Estimated Tax Payments

2020 overpayment applied to 2021 estimates + _____

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. _____

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	4/15/21	_____	+ _____	_____	_____
2nd quarter payment	6/15/21	_____	+ _____	_____	_____
3rd quarter payment	9/15/21	_____	+ _____	_____	_____
4th quarter payment	1/18/22	_____	+ _____	_____	_____
Additional payment		_____	+ _____	_____	_____

***Method of payment indicated in prior year**
 EFW = Electronic funds withdrawal EFTPS = Electronic Federal Tax Payment System
 Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

Taxpayer/Spouse/Joint (T, S, J) _____

State postal code _____

Amount paid with 2020 return + _____
 2020 overpayment applied to '21 estimates + _____
 Treat calculated amounts as paid _____

Date Paid	Amount Paid	Calculated Amount
1st quarter payment _____	+ _____	_____ _____ _____ _____
2nd quarter payment _____	+ _____	
3rd quarter payment _____	+ _____	
4th quarter payment _____	+ _____	
Additional payment _____	+ _____	

2021 City Estimated Tax Payments

City #1
 City name _____
 Amount paid with 2020 return + _____
 2020 overpayment applied to '21 estimates _____
 Treat calculated amounts as paid _____

Date Paid	Amount Paid
1st quarter payment _____	+ _____
2nd quarter payment _____	+ _____
3rd quarter payment _____	+ _____
4th quarter payment _____	+ _____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

City #2
 City name _____
 Amount paid with 2020 return + _____
 2020 overpayment applied to '21 estimates _____
 Treat calculated amounts as paid _____

Date Paid	Amount Paid
1st quarter payment _____	+ _____
2nd quarter payment _____	+ _____
3rd quarter payment _____	+ _____
4th quarter payment _____	+ _____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

City #3
 City name _____
 Amount paid with 2020 return + _____
 2020 overpayment applied to '21 estimates _____
 Treat calculated amounts as paid _____

Date Paid	Amount Paid
1st quarter payment _____	+ _____
2nd quarter payment _____	+ _____
3rd quarter payment _____	+ _____
4th quarter payment _____	+ _____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

City #4
 City name _____
 Amount paid with 2020 return + _____
 2020 overpayment applied to '21 estimates _____
 Treat calculated amounts as paid _____

Date Paid	Amount Paid
1st quarter payment _____	+ _____
2nd quarter payment _____	+ _____
3rd quarter payment _____	+ _____
4th quarter payment _____	+ _____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.
 *Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code (**See codes below)	Interest Income	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer						
		Amounts	+					
	2	Payer						
		Amounts	+					
	3	Payer						
		Amounts	+					
	4	Payer						
		Amounts	+					
	5	Payer						
		Amounts	+					
	6	Payer						
		Amounts	+					
	7	Payer						
		Amounts	+					
	8	Payer						
		Amounts	+					
	9	Payer						
		Amounts	+					
	10	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code	(**See codes below)	Ordinary Dividends	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 199A	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer												
	Amounts	+											
2	Payer												
	Amounts	+											
3	Payer												
	Amounts	+											
4	Payer												
	Amounts	+											
5	Payer												
	Amounts	+											
6	Payer												
	Amounts	+											
7	Payer												
	Amounts	+											
8	Payer												
	Amounts	+											
9	Payer												
	Amounts	+											
10	Payer												
	Amounts	+											

**Dividend Codes	
Blank = Other	3 = Nominee

Social Security, Tier 1 Railroad Benefits

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) _____
 State postal code _____

Social Security Benefits

	2021 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information:		
Net Benefits for 2021 (Box 3 minus Box 4) (Box 5)	+ _____	<div style="border: 1px solid black; height: 100px; width: 100%; background-color: #f0f0f0;"></div>
Voluntary Federal Income Tax Withheld (Box 6)	+ _____	
From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+ _____	
Prescription drug (Part D) premiums	+ _____	

Tier 1 Railroad Benefits

	2021 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		<div style="border: 1px solid black; height: 60px; width: 100%; background-color: #f0f0f0;"></div>
Portion of Tier 1 Paid in 2021 (Box 5)	+ _____	
Federal Income Tax Withheld (Box 10)	+ _____	
Medicare Premium Total (Box 11)	+ _____	

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2021 or receive any prior year benefits in 2021. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9

NOTES/QUESTIONS:

Traditional IRA

	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	—	—
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	—	—
Enter the total traditional IRA contributions made for use in 2021	+ _____	+ _____
	Taxpayer	Spouse
Enter the nondeductible contribution amount made for use in 2021	+ _____	+ _____
Enter the nondeductible contribution amount made in 2022 for use in 2021	+ _____	+ _____
Traditional IRA basis	+ _____	+ _____
Value of all your traditional IRA's on December 31, 2021:		
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____

Roth IRA

Please provide copies of any 1998 through 2020 Form 8606 not prepared by this office

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	—	—
Enter the total Roth IRA contributions made for use in 2021	+ _____	+ _____
Enter the amount a 2021 Roth IRA conversion should be adjusted by	+ _____	+ _____
Enter the total contribution Roth IRA basis on December 31, 2020	+ _____	+ _____
Enter the total Roth IRA contribution recharacterizations for 2021	+ _____	+ _____
Enter the Roth conversion IRA basis on December 31, 2020	+ _____	+ _____
Value of all your Roth IRA's on December 31, 2021:		
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____

NOTES/QUESTIONS:

Interest Expenses

T/S/J	2021 Interest Paid	2021 Points Paid	Type*	2021 Mortgage Ins. Premiums Paid	Prior Year Information
Home mortgage interest: From Form 1098					
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	
—	+	+	—	+	

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home 1 = Not used to buy, build, improve home or investment

T/S/J	Payee's Name	SSN or EIN	2021 Information	Prior Year Information
Other, such as: Home mortgage interest paid to individuals				
			+	
Address				
City, state and zip code				
			+	
Address				
City, state and zip code				

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

— Payer's/Borrower's name _____

— Street Address _____

— City/State/Zip code _____

Refinancing Points paid in 2021 -

— Taxpayer/Spouse/Joint (T, S, J) _____

— Recipient/Lender name _____

— Total points paid at time of refinance _____

— Points deemed as paid in 2021 (**Preparer use only**) + _____

— Date of refinance _____

— Term of new loan (in months) _____

— Reported on Form 1098 in 2021 _____

— Taxpayer/Spouse/Joint (T, S, J) _____

— Recipient/Lender name _____

— Total points paid at time of refinance _____

— Points deemed as paid in 2021 (**Preparer use only**) + _____

— Date of refinance _____

— Term of new loan (in months) _____

— Reported on Form 1098 in 2021 _____

T/S/J	2021 Information	Prior Year Information
Investment interest expense, other than on Schedule(s) K-1:		
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	
—	+	

Recovery Rebate Credit (Economic Impact Payment)**Please provide copies of all Notice(s) 1444-C and Letter(s) 6475**

A third round of stimulus payments was issued in 2021 for qualifying individuals. The third economic impact payment, referred to as EIP3, was issued in 2021 to qualifying individuals. Refer to the IRS notice or letter indicating the payment amount received. You can look up your EIP3 amount by either creating or viewing your IRS online account at <https://www.irs.gov/payments/view-your-tax-account>.

The EIP3 was an advance on a 2021 tax credit. The payments will be used to determine if you qualify for an additional recovery rebate credit on your 2021 return. The EIP3 will not increase the total amount of tax you pay but may reduce the amount owed or increase a tax refund.

	Taxpayer/Joint	Spouse
Economic impact payment (EIP). Enter a zero (0) if none was received:		
EIP no. 3 reported on Notice 1444-C	+ _____	+ _____
Mark if taxpayer, or spouse (if filing jointly) was a member of the US Armed Forces in 2020		—
EIP3 amount projected from your prior year return		+ _____
EIP3 projection tax year		_____
Mark if the EIP3 you received matches the EIP3 amount projected from your prior year return		_____

NOTES/QUESTIONS: