Carpenter's
Tax & Accounting PC

ENROLLED AGENTS -- LICENSED TAX CONSULTANTS

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January 28, 2021

Re: Annual Tax Client Letter

Is it January yet? Must be, because;

Guess What? It's TAX TIME.

Thank God, 2020 is now hindsight, and time to get back to normal. Except, we can't!

The 2020 tax season is promising to be stranger than fiction, even more complicated, and currently set up to be the shortest in history**. IRS will start accepting 2020 tax returns on Friday February 12th.,** to give them more time to program their systems with the new tax laws that were signed into law in late December. So far, the due date to file your 2020 return is still April 15th. That's a short 62 days, from what used to be three and a half months.

Our office is still closed to the public, were setting Zoom or telephone appointments with our clients this year. Documents can be sent or received through our client portal. And you can still drop and pickup at the front door during office hours.

We are working on returns now, so please don't wait until after February 12th. The earlier we get your organizer and some of your documents, the better the chance of meeting the April 15th deadline. Call Kathy to set up a zoom or phone appointment, after you have sent us the organizer.

This year in addition to all the "regular" documents, we will need to know exactly how much your Economic Recovery Payments you received in 2020. The ERP payment is not taxable, but needs to show on your return. If you received less, or did not receive the 2020 advance payments, the difference will become a refundable tax credit that you can use to reduce the amount you owe, or increase the amount of your refund.

Surprise, if you received **unemployment insurance in 2020, the income is taxable** and needs to be reported on your 2020 return.

If you own a business, and **received an SBA loan, we need to know.** It is extremely important this year to complete the first two pages of the organizer. The questions are important, and effect how your return is prepared.

Finally, we have a new easier to use (yeah, right) client portal. You can access it through our website. Your old password won't work, so you have to reset your password the first time you log on. Please use the portal to send us PDF copies of your documents, photos are difficult to work with.

See you soon,

Mike, Barbara, Kathy, Jo, Chris

ENROLLED TO PRACTICE BEFORE THE INTERNAL REVENUE SERVICE

Federally Licensed ENROLLED AGENTS & Oregon Licensed Tax Consultants

EA's ARE AMERICA'S TAX EXPERTS

CARPENTER'S TAX & ACCOUNTING PC
2020 INDIVIDUAL TAX CLIENT ENGAGEMENT LETTER

General Engagement Letter for Individual Tax Return Preparation

This letter is to inform you, the taxpayer, of the services we will provide you, and the responsibilities you have for preparation of your tax return.

Tax Return Preparation

- We will prepare your 2020 federal and state tax returns based on information you provide. Services for preparation of your return do not include auditing or verification of information provided by you.
- This engagement does not include any audit or examination of your books or records. In the event your return is audited, you will be responsible for verifying the items reported.
- The tax return preparation fee does not include bookkeeping.
- Fees charged for tax return preparation do not include audit representation or preparing materials to respond to correspondence from taxing authorities.
- Preparation fees do cover limited assistance and consultation during the year.
- The engagement to prepare your 2020 tax returns terminates upon delivery of your completed returns and original documents to you. Please store your supporting documents and copies of your tax returns in a secure place for at least seven years.You may be assessed a fee if you request a copy in the future.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities and that you understand our responsibilities in preparing your tax returns as explained above. For a joint return, both taxpayers must sign.

Taxpayer *Spouse* *Date*

Privacy Policy. The nature of our work requires us to collect certain nonpublic personal information about you from various sources. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to any third party without your express permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access. Please contact us with any questions regarding our privacy policy.

2020 Individual Taxpayer Organizer

CARPENTER'S TAX & ACCOUNTING
5412 SE Foster Road Portland, OR 97206

Phone: (503) 232-6137

Fax: (503) 234-6875

Client Portal: www.carpenterstax.com

Would you like your copy of the returns on [ ] PAPER or [ ] PDF

Taxpayer			SSN (If new client)
First *M.I.* *Last*	Email		IP PIN From IRS ID Theft Letter`
Occupation	Date of birth		Are you new to our firm? Yes No
Address	City	State	Zip
County	Home phone best number to call		Work or cell best number to call
Driver's License *No.*	*State* *Issue Date*		*Exp. Date*

Spouse			SSN (If new client)
First *M.I.* *Last*	Email		IP PIN From IRS ID Theft Letter`
Occupation	Date of birth		Are you new to our firm? Yes No
Address (If different from Taxpayer)	City	State	Zip
County	Home phone best number to call		Work or cell best number to call
Driver's License *No.*	*State* *Issue Date*		*Exp. Date*

If you moved during 2020, enter your previous address.	Date of move

Marital status at 12/31/20: Single Married Separated Widow(er) Registered Domestic Partnership (RDP) Unsure

Were you divorced or separated during the year? Yes No Were there any deaths in the family? Yes No

Individuals who are in registered domestic partnerships (RDPs) and civil unions are not considered married for federal tax purposes.

Have you received any notice from the IRS or state revenue department within the past year? Yes No

Names of dependent children *Child's full name*	*Social Security #*	*IP PIN*	*Date of birth*	*Months lived in home in 2020*	*Relationship to taxpayer*	*College student?*
	(If new client)	From IRS ID Theft Letter`				
	(If new client)	From IRS ID Theft Letter`				
	(If new client)	From IRS ID Theft Letter`				

Did any of the children have unearned income above $1,100 for the year? Yes No Do any of the children have a disability? Yes No

Is it anticipated that a different taxpayer will seek to claim a child listed above as their dependent for tax year 2020? Yes No

Other dependents or people who lived with you

Name	*Social Security #*	*IP PIN*	*Date of birth*	*Months lived in home in 2020*	*Relationship*	*Income*
	(If new client)	From IRS ID Theft Letter`				
	(If new client)	From IRS ID Theft Letter`				

Bank information: Use for Direct deposit of refund Direct debit of balance due *Name of bank*

Checking *Savings*	*Routing transit number*	*Account number*

Ask your tax preparer for information about depositing a refund into an IRA account or splitting the deposit into more than one account.

Please complete and return pages 1 and 2 along with the yellow sheet by Ground Hogs Day

Edited by Michael T Carpenter, EA on 01.21.2021

Questions — All Taxpayers

(Provide related statements or other documentation.)

"You" refers to both taxpayer and spouse — enter "?" if unsure about a question.

LIFESTYLE & TAXES	Yes	No	Are either you or your spouse legally blind?	Doctor Statement Required
	Yes	No	Did you pay or receive alimony in 2020? *Paid Received* $	*Recipient's SSN* / *Date of divorce or separation*
	Yes	No	Did you purchase health insurance through a public exchange?	Please provide your form 1095-A
	Yes	No	Will there be any significant changes in income or deductions next year, such as retirement?	[ ] Yes [ ] No [ ] Unsure
	Yes	No	Have you paid alternative minimum tax (AMT) in previous years?	(new client question)
	Yes	No	Did you pay anyone for domestic services in your home?	Live-in or full time housekeeper or nanny
	Yes	No	Did you purchase a new energy-efficient car, truck, or van?	Provide sales invoice and details
	Yes	No	Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?	Provide 1099-C
	Yes	No	Are you a member of the military?	State of residency in 2020 if not Oregon
	Yes	No	Were you a citizen of or lived in a foreign country?	Foreign country
	Yes	No	Do you own or have financial interest in a foreign bank or financial account? Balance exceeds $50,000 Yes No	or $10,000 Yes No
NEW	Yes	No	Did you receive an economic impact payment? If so, provide the amount.	First ________ Second ________
	Yes	No	Would you like to allow your tax preparer or another person to discuss your return with the IRS? *Designee's name* Other Person's name *Phone number* Other Person's Phone # *PIN (any five digits)*	Other Person's PIN
CHILDREN & EDUCATION	Yes	No	Were any children born or adopted in 2020? *(Provide statement for other expenses.)*	
	Yes	No	Were any children attending college? *Year in college* Bring in Form 1098-T - check student's on-line account	Paid by you: *Tuition* $ *Student loan interest* $ *Books* $ / Paid by student: *Tuition* $ *Student loan interest* $ *Books* $
	Yes	No	Did you pay any tuition for a private school for a dependent or take classes yourself? *Student* / *Name and address of school*	Did you use Oregon 529 Plan funds to pay for K-12 private schooling YES NO / *Amount paid* $
	Yes	No	Did you pay for child or dependent care so you could work or go to school? *(add statement if needed)* *Name of provider* / *Address*	*EIN or SSN* / *Amount paid* $
	Yes	No	Do you have any children who have unearned income of $1,100 or more?	Interest, Dividends, or investments
	Yes	No	Did you make any contributions to a 529 plan in 2020?	529 plan contributions must be made during the calendar year.
INVESTMENTS	Yes	No	Did you, or will you, contribute any money to an IRA for 2020?	Traditional IRA Roth IRA
	Yes	No	Did you roll over any amounts from a retirement account in 2020?	Bring in your 1099-B It should be coded G
	Yes	No	Did you sell or transfer any stock or sell rental or investment property?	Bring in 1099-B and details Include all pages of combined broker statements
	Yes	No	Did you receive any income from an installment sale?	
	Yes	No	Did you have any investments become worthless or were you a victim of investment theft in 2020?	Bring in documents including 1099-B brokerage statement
	Yes	No	Were you granted, or did you exercise, any employee stock options during 2020?	Bring in details, including brokerage statements
NEW	Yes	No	Did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?	Very Important - answer is required
DEDUCTIONS	Yes	No	Did you, or do you plan to, contribute money before April 15, 2021 to a HSA for 2020? If yes, provide details.	
	Yes	No	Did you pay any interest on a loan for a boat or RV that has living quarters? If yes, provide details.	
	Yes	No	Did you pay sales taxes on a major purchase in 2020, such as a vehicle, boat, or home?	No Sales Tax in Oregon
	Yes	No	Did you make any charitable contributions in 2020? If yes, provide details.	Copies of contribution letters, and detailed receipts are required
BUSINESS	Yes	No	Did you work from a home office or use your car for business?	This only applies to self-employed taxpayers. No deduction is available for Covid-19 social distancing
	Yes	No	Did you receive income from a sharing/gig economy activity (e.g. Airbnb, Uber, etc.)	Provide details
	Yes	No	Do you own a business or an interest in a partnership, corporation, LLC, farming activities, or other venture?	
HOME	Yes	No	Did you purchase or sell a main home during the year? If yes, provide closing statement.	
	Yes	No	If you sold a home, did you claim the First-Time Homebuyer Credit when it was purchased? If yes, provide details.	
	Yes	No	Did you refinance a mortgage or take a home equity loan? If yes, provide closing statement.	Where were proceeds spent?
	Yes	No	Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?	
	Yes	No	Did you make any new energy-efficient improvements to your home? If yes, provide details.	

State information Full-year resident Part-year resident Nonresident School district not required for Oregon

States of residence during 2020 and dates (if not full-year Oregon Resident) Do you rent or own your home? Rent Own

Please complete and return pages 1 and 2 along with the yellow sheet by Ground Hogs Day

Edited by Michael T Carpenter, EA on 01.21.2021

Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

Indicate "T" for taxpayer, "S" for spouse, "J" for joint — Provide additional statements if more room is needed

Forms W-2—*Wage and Tax Statement*

T/S	Employer name List name of employer - bring in your 2020 W-2 forms	T/S	Employer name
	1)		4)
	2)		5)
	3)		6)

Forms 1099-INT—*Interest Income* List each issuer, bring in 1099-INT or Combined Brokers 1099 Statement

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-DIV—*Dividends and Distributions* List each issuer, bring in 1099-DIV or Combined Brokers 1099 Statement

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-R—*Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.*

T/S	Name of issuer List each issuer, bring in 1099-R or Combined Brokers 1099-R Statement	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

If the distribution is before age 59½, give a reason to determine if an exception to penalty applies.

Tax-Exempt Interest (such as municipal bonds—include statement)

Payer	$	Payer	$

Other Income

State tax refund	$	Other	$
Unemployment compensation	$		$
Social Security (taxpayer)—provide SSA-1099 or RRB-1099	$		$
Social Security (spouse)—provide SSA-1099 or RRB-1099	$		$
Unreported tips	$		$
Business income (see *Sole Proprietorship Tax Organizer)*		Stock sales	See *"Sales and Exchanges Worksheet"* below.
Rental income (see *Rental Property Tax Organizer)*		Sale of other property	

Sales and Exchanges Worksheet

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements.

Description of property	*Purchase date*	*Cost/basis*	*Sale date*	*Sale price*
		$		$
		$		$
		$		$

Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
- Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

Itemized Deductions Worksheet

You may be able to itemize for Oregon even if you qualify for the Federal Standard Deduction

Deductions must exceed $12,400 Single, $24,800 MFJ, $18,650 HOH, or $12,400 MFS to be a tax benefit.

Medical Expenses. Must exceed 7.5% of income to be a benefit—include cost for dependents—do not include any expenses that were reimbursed by insurance.

Dentists	$	Hospitals	$
Doctors	$	Insurance	$
Equipment	$	Prescriptions	$
Eyeglasses	$	Other	$

Medical miles: ________________ *@ 17¢*

Taxes Paid. Do not include taxes paid for full or partial business or rental-use property, including business use of the home.

State withholding	*Reported on W-2*
State estimated taxes—paid in 2020	$
Real estate tax—residence	$
Real estate tax—other	$
Personal property taxes	$
Property tax refund—received in 2020	$ ( )
Foreign tax paid	$
Other	$
Other	$
Other	$
Balance paid in 2020 from prior year state returns (do not include interest or penalties)	$

Did you keep receipts for sales tax paid during 2020? Yes No
Did you purchase a car, plane, boat, or home in 2020? Yes No
Sales tax paid $ *Purchase paid* $ *Date*

Interest Paid. Do not include interest paid for full or partial business or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.

Main home	$	Equity loan	$
Second home	$	Equity loan	$
Points	$	Investment interest	$

Charitable Contributions. If over $500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all contributions.

Cash	$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	$
Did you transfer funds from an IRA directly to a charity? Yes No	$
Charitable mileage	

Casualty and Theft Losses

If you suffered any sudden, unexpected damage or loss of property, or a theft in a federally-declared disaster area, provide details to your tax preparer. Yes No

Miscellaneous Itemized Deductions. Miscellaneous itemized deductions subject to the 2% AGI limitation are no longer deductible on the federal return. However, these expenses may still be deductible on your state return. For use of home, auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer? Yes No

Dues	$	Subscriptions	$
Investment expenses	$	Supplies	$
Job education	$	Tax prep fees	$
Job seeking	$	Tools	$
Legal fees	$	Uniforms	$
Licenses	$	Union dues	$
Safety equipment	$	Other	$

Other Deductions. The following deductions are not subject to a 2% of income limit.

Gambling losses	$	Federal estate tax on IRD	$
Impairment-related expenses	$	Loss from box 2, K-1, Form 1065B	$

Did you pay a mortgage insurance premium when you purchased your home? *Amount* $ *Date*

Other Deductions or Questions

Notes:
- Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
- Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
- Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum $250 each.	$
Health savings account deduction (HSA). Some contributions for 2020 may be made in 2021.	$
Self-employed SEP, SIMPLE, and qualified plans. Some contributions for 2020 may be made in 2021.	$
Self-employed health insurance deduction. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	$
Penalty on early withdrawal of savings.	$
IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Some contributions for 2020 may be made in 2021.	$
Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply.	$
Tuition and fees deduction. Qualified tuition and fees if not claiming education credits. Income limits apply.	$
Moving expenses. Available only to members of the Armed Forces (or their spouses or dependents) on active duty that move pursuant to a military order and incident to a permanent change of station.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer
Charitable contributions. For taxpayers who take the standard deduction. Up to $300 per return. New for 2020	$

Please complete and return pages 1 and 2 along with the yellow sheet by Ground Hogs Day

Estimated Tax Payments — Tax Year 2020

Installment	*Date paid*	*Federal*	*Date paid*	*State*
First		$		$
Second		$		$
Third		$		$
Fourth		$		$
Amount applied from 2019 overpayment?		$		$
Total		$		$

Tax Preparation Checklist

Please provide the following documentation:

- ☐ All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.
- ☐ Form 1095-A (for health insurance purchased through a public exchange), Form 1095-B (for health insurance purchased outside of a public exchange), or Form 1095-C (for employer-provided health insurance coverage).
- ☐ If you are a new client, provide copies of last year's tax returns.
- ☐ The completed Individual Income Tax Organizer. *Note:* If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."
- ☐ Copy of the closing statement if you bought or sold real estate.
- ☐ Mileage figures for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.
- ☐ Detail of estimated tax payments made, if any.
- ☐ Income and deductions categorized on a separate sheet for business or rental activities.
- ☐ List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions.
- ☐ Copy of all acknowledgement letters received from charitable organizations for contributions made in 2020.

Tax Return Preparation

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a copy in the future.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities. For a joint return, both taxpayers must sign.

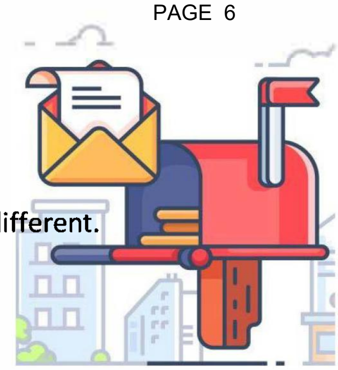
Taxpayer *Spouse* *Date*

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Year-End 1040 Checklist



The following checklist will help you collect the documents needed to file your tax return.

- ☐ **Your last 3 years' tax returns** *(new clients only)*.
- ☐ **Social Security numbers and dates of birth** for all taxpayers, spouses and dependents if different.
- ☐ **Copy of Driver's License** for taxpayer & spouse (or complete info on organizer.
- ☐ **W-2 Forms. Bring all copies.**
- ☐ **NEW** -Amount of **Economic Impact Payment (a.k.a. "the stimulus")** received in 2020.
- ☐ **Your last paycheck stub of the year** (for each job).
- ☐ **1099 Forms** for interest, dividends, sales, retirement, Social Security, self-employment, and unemployment. Don't forget about 'online' accounts that don't send paper tax forms. Check your email.
- ☐ **Property tax statements, and proof of payment.**
- ☐ **Forms 1098 for mortgage interest.**
- ☐ **Assets held outside the USA.** Bring statements. Such assets must be disclosed even if they do not generate income.
- ☐ **Purchase and sale information,** including dates, relating to anything sold.
- ☐ **Stock options**. Form 1099-B and 'supplemental' brokerage statements showing amounts already reported as income on form W-2.
- ☐ **NEW - Cryptocurrency** (e.g. Bitcoin) sales. Bring details including dates, proceeds, and original cost.
- ☐ **Child care provider information** (name, address, SS#, amount paid). Required *even if you have a daycare flex account at work*.
- ☐ **Names, addresses, and Social Security numbers** from whom you received interest, or to whom you paid interest.
- ☐ **Bankruptcy or divorce papers** (if applicable).
- ☐ **If you paid an individual $600 or more for services in connection with your business,** please provide their name, address, and tax ID#.
- ☐ **Records showing income and expense for business and/or rental property you own**. Records of business and personal mileage are required for automobile deductions.
- ☐ If you have an interest in a **Partnership, S Corporation, Estate or Trust** you will need to bring Form K-1.
- ☐ **IRA year-end statements.**
- ☐ **Bring details for all other income,** whether you think it's taxable or not. Examples may include foreign income, barter, hobby, etc. **Unemployment is taxable**, so is just about any other income.
- ☐ **Forms 1098-T** for post-secondary tuition payments are sent to the student. If the student is your dependent you must get it from them.
- ☐ **Forms 1099-Q** for distributions from education savings plans.
- ☐ **Estimated taxes paid** (including amount and date of each separate payment).
- ☐ **Student loan interest forms 1098-E.**
- ☐ **Adoption costs** if applicable. Also bring the legal adoption documents.
- ☐ **Form 1098-C** for donations of automobiles or boats.
- ☐ **Details for charitable donations.** Bring receipts. For noncash donations totaling over $500 include date, place, fair market value, and original cost.
- ☐ **If you purchased a new electric plug-in vehicle,** bring the year, make and purchase date.
- ☐ **If you purchased solar-electric or solar water heating systems** for your home bring receipts.
- ☐ **Bring a voided check for direct deposit if account is different** of any refunds you expect to receive.
- ☐ **Noncustodial parents claiming children** need a signed IRS Form 8332 to claim the child.
- ☐ **If debts were forgiven,** bring Form 1099-C or 1099-A.
- ☐ **If you bought, sold, or refinanced a home** bring the closing papers.
- ☐ **Forms 1099-K for internet or credit card sales in your business**.
- ☐ **Health Savings Account (HSA) contributions and distributions**. Bring forms 5498-SA and 1099-SA.
- ☐ **Form(s) 1095A** for health insurance.
- ☐ **Out of pocket medical expenses** may be deductible (if large). Bring details.
- ☐ **NEW -** Pandemic related business assistance details including; 1) **PPP Loan,** 2) **EIDL Loan**, and 3) **Employee Retention Credits**.