

2021	1040		Tax Organizer
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**Green Tax Clinic**  
**804 Lochwood Place**  
**Escondido CA 92026**

Telephone number: **760-420-8160**  
 Fax number: **866-517-2405**  
 E-mail address: **Admin@GreenTaxClinic.com**

This tax organizer will assist you in gathering information necessary for the preparation of your 2021 tax return. Please enter all pertinent 2021 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

**CLIENT INFORMATION**

Taxpayer

Spouse

First name and initial . . . . .		
Last name . . . . .		
Title/suffix . . . . .		
Social security number . . . . .		
Occupation . . . . .		
Date of birth (m/d/y) . . . . .		
Date of death (m/d/y) . . . . .		
1=blind . . . . .		
Home phone . . . . .		
Work phone . . . . .		
Work extension . . . . .		
Cell phone . . . . .		
E-mail address . . . . .		

Address	In care of . . . . .	
	Street address . . . . .	
	Apartment number . . . . .	
	City . . . . .	
	State . . . . .	
	ZIP code . . . . .	

**DEPENDENTS**

Dependent No.

Dependent No.

First name . . . . .		
Last name . . . . .		
Title/suffix . . . . .		
Date of birth (m/d/y) . . . . .		
Date of death (m/d/y) . . . . .		
Date of adoption (m/d/y) . . . . .		
Social security number . . . . .		
Relationship . . . . .		
Months lived at home . . . . .		

Dependent No.

Dependent No.

First name . . . . .		
Last name . . . . .		
Title/suffix . . . . .		
Date of birth (m/d/y) . . . . .		
Date of death (m/d/y) . . . . .		
Date of adoption (m/d/y) . . . . .		
Social security number . . . . .		
Relationship . . . . .		
Months lived at home . . . . .		

Please enter all pertinent 2021 information.

**DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)**

1=direct deposit of federal tax refund into bank account .....		
1=electronic payment of balance due .....		
1=electronic payment of estimated tax .....		

**BANK INFORMATION**

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

**2021 ESTIMATED TAX / 1040-ES (6)**

**Federal**

	Amount Paid	Date Paid	TS	2021 Voucher Amount
Overpayment applied from 2020 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				
Former spouse SSN if joint estimates .....				

**State**

	Amount Paid	Date Paid	TS	2021 Voucher Amount
Overpayment applied from 2020 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				

**1**      **Type of Account**

1 = Savings  
2 = Checking

**2**      **Type of Investment**

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	

<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Wages, Pensions, Gambling Winnings</b>	<b>10, 13.1, 13.2</b>
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Please enter all pertinent 2021 amounts & attach all W-2, W-2G and 1099-R forms.  
Last year's amounts are provided for your reference.

**WAGES, SALARIES, TIPS (10)**

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2020 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

**PENSIONS, IRA DISTRIBUTIONS (13.1)**

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/21	2020 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE							

**GAMBLING WINNINGS (W-2G) (13.2)**

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2020 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

**GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)**

	2021 Amount	TS	2020 Amount
Total gambling losses .....			
Winnings not reported on Form W-2G .....			

**10, 13.1, 13.2**



<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Income</b>	<b>14.1</b>
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Please enter all pertinent 2021 amounts and attach all 1099-MISC, 1099-NEC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

**MISCELLANEOUS INCOME**

	2021 Amount		2020 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5) .....				
Medicare premiums paid (SSA-1099) .....				
1=treat Medicare premiums paid as SE health ins. ....				
Tier 1 RR retirement benefits (RRB-1099, box 5) ...				
1=lump-sum election for SS benefits .....				
Alimony received .....				
Taxable scholarships and fellowships .....				
Jury duty pay .....				
Household employee income not on W-2 .....				
Excess minister's allowance .....				
Alaska permanent fund dividends .....				
Income from rental of personal property .....				
Income subject to S/E tax:				
_____				
_____				
_____				
_____				
Other income (1099-MISC, box 3, 8, 1099-NEC, box 1)				
_____				
_____				
_____				
_____				
<b>TAX WITHHELD</b> (not entered elsewhere)				
Federal income tax withheld .....				
State income tax withheld .....				
Local income tax withheld .....				

2021	1040	US	Partnership and S corporation Information	20.1,20.2
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Please add, change or delete 2021 information as appropriate. Be sure to attach all Schedule K-1s.

**PARTNERSHIP INFORMATION (20.1)**

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

**S CORPORATION INFORMATION (20.2)**

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

				20.1,20.2
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2021	1040	US	Estate or Trust and REMIC Information	20.3,20.4
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Please add, change or delete 2021 information as appropriate.  
Be sure to attach all Schedule K-1s and Schedule Qs.

**ESTATE OR TRUST INFORMATION (20.3)**

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

**REMIC INFORMATION (20.4)**

No.	Name of REMIC	Employer Identification Number

	<b>20.3,20.4</b>
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Please enter all pertinent 2021 information. Last year's amounts are provided for your reference.

**TRADITIONAL IRA CONTRIBUTIONS**

	2021 Amount		2020 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older) .....				
Contributions made to date .....				
1=covered by plan, 2=not covered .....				
2021 payments from 1/1/22 to 4/15/22 .....				

**ROTH IRA CONTRIBUTIONS**

Roth IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older) .....				
Contributions made to date .....				

**SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)**

Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum) .....				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum) .....				
Defined benefit contributions you expect to make .....				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum) .....				
Plan contribution rate if not .25 (.xxxx) .....				
Individual 401k: SE elective deferrals (except Roth) (1=max.) .....				
Individual 401k: SE designated Roth contributions (1=max.) .....				
<b>SIMPLE contributions:</b>				
Self-employed SIMPLE contributions you made or expect to make (1=maximum) .....				
Employer matching rate if not .03 (.xxxx) .....				
1=nonelective contributions (2%) .....				
Contributions made to date .....				

**ADJUSTMENTS TO INCOME**

Self-employed health insurance:				
Total premiums (excluding long-term care) .....				
Long-term care premiums .....				
Student loan interest paid (1098-E, box 1) .....				
Educator expenses (kindergarten thru grade 12) .....				
Jury duty pay given to employer .....				
Expenses from rental of personal property .....				
Other adjustments to income:				
_____				
_____				
_____				

Alimony paid:	Taxpayer	Spouse
Date of divorce or sep. agreement .....		
Recipient's first name .....		
Recipient's last name .....		
Recipient's SSN .....		
Amount paid .....	2020 amt:	2020 amt:

Please enter all pertinent 2021 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.

**MEDICAL AND DENTAL EXPENSES**

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2021 Amount	TS	2020 Amount
Prescription medicines and drugs .....			
Doctors, dentists and nurses .....			
Hospitals and nursing homes .....			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer .....			
Long-term care premiums - spouse .....			
Insurance reimbursement (enter as a positive number) .....			
Lodging and transportation:			
Out-of-pocket expenses .....			
Medical miles driven .....			
Other medical and dental expenses:			
_____			
_____			
_____			

**TAXES PAID** (State and local withholding and 2021 estimates are automatic.)

State income taxes - 1/21 payment on 2020 state estimate .....			
State income taxes - paid with 2020 state return extension .....			
State income taxes - paid with 2020 state return .....			
State income taxes - paid for prior years and/or to other state .....			
City/local income taxes - 1/21 payment on 2020 city/local estimate .....			
City/local income taxes - paid with 2020 city/local extension .....			
City/local income taxes - paid with 2020 city/local return .....			

**SALES AND USE TAXES PAID**

State and local sales taxes (except autos and special items) .....			
Use taxes paid on 2021 purchases .....			
Use taxes paid with 2020 state return .....			
Sales tax on autos not included above .....			
Sales tax on boats, aircraft, other special items .....			

**OTHER TAXES PAID**

Real estate taxes - principal residence:			
_____			
_____			
Real estate taxes - held for investment :			
_____			
_____			
_____			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...			
Foreign income taxes .....			
Other taxes:			
_____			

Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

2021 Amount

TS

2020 Amount

Table with 3 columns: 2021 Amount, TS, 2020 Amount. Includes three rows for mortgage interest and points.

Home mortgage interest not reported on Form 1098:

Form for home mortgage interest not reported on Form 1098, including fields for payee's name, SSN, address, city, state, ZIP code, region, postal code, and country.

Table with 3 columns: 2021 Amount, TS, 2020 Amount. Includes one row for amount paid.

Points not reported on Form 1098:

Table with 3 columns: 2021 Amount, TS, 2020 Amount. Includes three rows for points not reported on Form 1098.

Mortgage insurance premiums on post 12/31/06 contracts (Box 4) . . . . .

Table with 3 columns: 2021 Amount, TS, 2020 Amount. Includes one row for mortgage insurance premiums.

Investment interest (interest on margin accounts):

Table with 3 columns: 2021 Amount, TS, 2020 Amount. Includes three rows for investment interest.

Passive interest . . . . .

Table with 3 columns: 2021 Amount, TS, 2020 Amount. Includes one row for passive interest.

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Table with 3 columns: 2021 Amount, TS, 2020 Amount. Includes three rows for cash or check contributions and two rows for volunteer expenses and charitable miles.

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Table with 3 columns: 2021 Amount, TS, 2020 Amount. Includes three rows for cash or check contributions and two rows for volunteer expenses and charitable miles.



<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Health Savings Accounts (8889)</b>	<b>32.1</b>
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Please enter all pertinent 2021 amounts & attach all 1099-SA forms.  
Last year's amounts are provided for your reference.

**HSA CONTRIBUTIONS**

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2021, a high deductible health plan is one with an annual deductible that is not less than \$1,400 for self-only coverage or \$2,800 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$ 7,000 for self-only coverage or \$14,000 for family coverage.

	2021 Amount		2020 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage .....				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum) .....				
Contributions included above that were made after you became eligible for Medicare .....				
Contributions made to date .....				

**HSA DISTRIBUTIONS**

Total HSA distribution received (1099-SA, box 1) ...				
Distributions included above that were rolled over to another HSA .....				
Total unreimbursed qualified medical expenses .....				

	<b>32.1</b>
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**Please complete the information below if you paid qualified education expenses in 2021 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.**

**STUDENT INFORMATION**

1=taxpayer, 2=spouse .....

First name .....

Last name .....

Social security number .....

Number of years hope credit claimed .....

Number of prior years AOC claimed .....

1=student was NOT enrolled at least half-time for at least one academic period that began in 2021 (or the first 3 months of 2022 if the qualified expenses were made in 2021) at an eligible institution in a qualified program .....

1=student completed first four years of post-secondary education before 2021 .....

1=student was convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance .....


**EDUCATIONAL INSTITUTION ATTENDED (#1)**

Name .....

Street address .....

City .....

State .....

ZIP code .....

1=2021 Form 1098-T was NOT received .....

1=2021 Form 1098-T received with Box 2 & 7 completed .....

1=2020 Form 1098-T received with Box 2 & 7 completed .....

Federal ID number from Form 1098-T .....


**EDUCATIONAL INSTITUTION ATTENDED (#2)**

Name .....

Street address .....

City .....

State .....

ZIP code .....

1=2021 Form 1098-T was NOT received .....

1=2021 Form 1098-T received with Box 2 & 7 completed .....

1=2020 Form 1098-T received with Box 2 & 7 completed .....

Federal ID number from Form 1098-T .....


**QUALIFIED EDUCATION EXPENSES**

Qualified tuition & fees paid in 2021 (net of refund or assistance, & not entered elsewhere) .....

Books & supplies required to be purchased from institution .....

Books & supplies not entered above .....

Amount of prior year refund or assistance \* .....

2021 Amount	2020 Amount

\* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

# 2021 QUESTIONNAIRE

If any of the following items pertain to you or your spouse for 2021 please check the appropriate box and provide additional information.

CLIENT PERSONAL INFORMATION FOR: Your name(s) \_\_\_\_\_

1. Marital status on the last day of the year? Circle all that apply:
- |   |   |  |  |
|---|---|--|--|
| <input type="checkbox"/> Single             | <input type="checkbox"/> Married                |  |  |
| <input type="checkbox"/> Living with spouse | <input type="checkbox"/> Not living with spouse | <input type="checkbox"/> Registered domestic partner | <input type="checkbox"/> Pending Divorce/Separated |

2. Your country of citizenship \_\_\_\_\_ Spouse's country of citizenship \_\_\_\_\_

## Yes No

- Did you receive an Identity Protection PIN from IRS or have you been a victim of identity theft? If so, please provide the IRS letter.
- Are you a member of the military? Declared state of residency \_\_\_\_\_
- Spouse a member of the military? Spouse state of residency \_\_\_\_\_
- Did you have any disabled dependents?
- Could you be claimed as a dependent on another person's tax return for 2021?
- Did you have any dependents including children under age of 19 or full-time students under age 24 at the end of 2021 with income? DUE DILIGENCE REQUIREMENTS ARE EXTREMELY STRINGENT. PLEASE PROVIDE ALL INCOME INFORMATION FOR ALL DEPENDENTS. USE A SEPARATE PAGE IF NECESSARY.
- Did you use a day-care provider for your dependents? If yes, was that person a family member?
- If divorced or separated, are you the custodial parent of your dependents? If so, which ones?
- If you are not the custodial parent, do you have an arrangement to claim the deduction for your child each year? If so, you must obtain a signed Form 8332 from the custodial parent for each year you claim the child/children.
- Have you ever had your Earned Income Tax Credit denied or disallowed in the past?
- Did you receive Advanced Child Tax Credits (ACTC) in 2021?

## HEALTH CARE COVERAGE (Now mandated by CA)

- Did you and your dependents have healthcare coverage for the full-year? If no, please indicate the months you were covered or, if applicable, please provide your exemption certificate.
- Did you receive any of the following IRS and/or CA forms? Form 1095-A, 1095-B, Form 1095-C (IRS) or Form 3895 (CA). If so, please provide. Health insurance coverage is mandated by CA for 2021.

## INCOME

- Did you receive unemployment benefits in 2021? Due to Covid-19, many taxpayers received unemployment benefits that had never received them in the past. Be sure to give us the amount of benefits you received in 2021. You will receive a Form 1099-G from the EDD (Employment Development Department).
- Did you receive Social Security benefits or disability income in 2021?
- Were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
- Did you receive a distribution from a Health Savings or Medical Savings account?
- Did you receive unreported tip income of \$20 or more in any month?

## Yes No

- Did you have an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
- Did you receive any foreign income or pay any foreign taxes?
- Did you receive a distribution from, or were you the grantor of or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
- Did you receive any other miscellaneous payments that may be taxable in 2021?
- Did you purchase any items by mail or internet on which you were not charged or did not pay CA sales tax? If so, please provide the total amount of those purchases\_\_\_\_\_. We will enter the appropriate amount of sales tax due on your 2021 CA income tax return.

## BUSINESS, INVESTMENTS, PURCHASES, SALES, AND DEBT

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- Was your home rented out or used for business?
- Do you own rental property?
- Did you pay any unincorporated service company more than \$600 in the course of your business or renting your property? If yes, to whom and what amount?:\_\_\_\_\_
- Did you incur moving expenses due to a change of employment (still deductible for CA purposes)?
- Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.) or convert any personal assets to business use?
- Did you buy or sell any stocks, bonds, or other investment property such as cryptocurrency in 2021?
- Does your employer offer stock options? If so, have you been tracking the activity? Did you exercise any options during 2021? Did you purchase any stock as an employee?
- Do you have an interest in a corporation, partnership/LLC, or limited partnership? Limited partnerships include gas and oil types.
- Did you purchase, sell, or refinance your principal residence, refinance your second home or rental, or take a home equity loan or line of credit?
- Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal, or fuel cell energy sources?
- Did you have any debts cancelled or forgiven?
- Does anyone owe you money which has become uncollectible?

## RETIREMENT PLANS

- Did you **receive a distribution** from a retirement plan (401(k), IRA, ROTH IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you **make a contribution** to a retirement plan (401(k), IRA, ROTH IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert all or part of a traditional, SEP, or SIMPLE IRA to a ROTH IRA in 2021?
- Did you **elect to postpone taxation of a disaster distribution** from a retirement plan in 2020 (401(k), IRA, ROTH IRA, SEP, SIMPLE, Qualified Plan, etc.)?

## EDUCATION

- Did you or any dependent receive a distribution from an Education Savings Account (529 plan) or Qualified Tuition Program?
- Did you, your spouse, or a dependent incur any tuition or other education expenses that were required in order to attend a college, university, or vocational school?

**Yes No**

**ITEMIZED DEDUCTIONS (the following are still deductible for CA purposes):**

- Did you incur a loss because of damaged or stolen property?
- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)?
- Up to \$300 per person is deductible for charitable contributions for 2021 even if you don't itemize deductions. Amount of your 2021 charitable donations? Donation amount : \_\_\_\_\_
- Did you have any unreimbursed employee business expenses?

**ESTIMATED TAXES**

- Did you apply an overpayment of 2020 taxes to your 2021 estimated tax (instead of being refunded)?
- Did you elect to have a pass through entity pay 2021 estimated state tax (PTE) on your behalf?
- If you have an overpayment of 2021 taxes do you want the excess applied to your 2022 estimated tax (instead of being refunded)?
- Do you expect your 2022 taxable income and withholdings to be different from 2021?

**MISCELLANEOUS**

- May the IRS or any other taxing authority discuss your tax return with your preparer?
- Were you notified or audited by either the IRS or your state taxing agency?
- Do you or your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- Did you make a contribution to a medical savings account (HSA or MSA)?
- Did you or your spouse gift any one person or entity a cumulative total of \$15,000 or more during 2021?
- Do you still owe money for a prior tax year or years?
- Do you need to file tax returns for any previous years?
- Do you have a will or trust? If so, and you haven't previously provided it to us, please do so this year.

**COVID-19 ISSUES**

- Did you receive your Economic Impact Payment (commonly referred to as "stimulus") in 2021 of \$1400 per person?
- Did your company receive a PPP (Paycheck Protection Program) or EIDL (Economic Injury Disaster Loan)?
- If you received a PPP or EIDL/SBA loan, have you submitted your application for forgiveness of repayment?

**TAX RETURN PREFERNCES**

- Would you like a printed copy of your tax return?
  - Is your mailbox locked/secure?
  - Would you prefer your tax items be sent to you only electronically
- Taxpayers best email address \_\_\_\_\_
- Spouses best email address \_\_\_\_\_



## Allison Sepesy Green Tax Clinic

### Tax Engagement Agreement

This agreement confirms engagement between Allison Sepesy Green Tax Clinic and \_\_\_\_\_ for 2021 tax preparation and related services.

We will prepare your tax returns using information you provide to us. We may ask for clarification of some items but we will not audit the data you provide.

We use our judgment in resolving questions where the tax law is unclear or there may be conflicting applications of the law. We will notify you of any potentially unsupported positions relating to your tax filings.

We make no guarantee that your return will not be reviewed or audited. We can arrange to represent you in the event of an audit. Notify us immediately of any correspondence you receive from any taxing agency.

It is your responsibility to provide accurate and complete records for tax filings. If you file a tax return as Married Filing Jointly, both spouses are equally liable for the tax.

When you owe tax, we take no liability for any tax, penalty or interest that may be due. If there is an error as a result of our work we will correct the error and pay any related penalty.

All foreign and crypto accounts and assets must be disclosed to your tax preparer.

You need to keep records of your tax returns for 3 years from the date you file the return as well as receipts for any related deductions claimed. Returns originating carryover credits or NOL's should be kept for 3 years after the last return was filed utilizing the credit.

We will retain copies of your returns we prepare for 3 years. Upon completion of your return we will provide you access to an electronic copy through your client portal. A physical copy can be provided at your request.

We will file an extension no later than 10 days before the deadline for all clients who are engaged for tax preparation. Extensions allow for an additional 6 months to file the return, the tax is due on the original due date. An extension filing fee of \$125 may be charged if you do not return for tax preparation services in a year we filed an extension at your request.

Our return preparation fees are based on the time and complexity required to complete them. Tax returns have a minimum fee of \$750 for individuals and \$1750 for business returns. All fees are due before electronically filing the returns. All other services are at an hourly rate of \$275. Payment is due upon receipt of services.

By signing below I agree and accept the above terms of this agreement:

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_