



Dear Client:

Enclosed is your tax organizer to use in gathering the information necessary to prepare your 2021 income tax returns.

**Organizer**

Your income tax returns are prepared from information you furnish to us; therefore, we encourage you to complete the organizer as best you can. We may follow up with you to clarify the information or request additional documentation. We assume the information is accurate and we do not audit or independently verify the data submitted.

The questions in the beginning of the organizer identify any changes in your personal situation and any related tax impact. Select information from your 2020 return is preprinted in the far right column for your reference and comparison purposes only.

**Timing**

It is very important that we receive your information as early as possible which helps us to serve you in an efficient manner. The filing deadline this year is April 18, 2022. If all the necessary information has not been received by March 16, 2022, a request for an extension of time may be needed to complete your income tax returns. If an extension of time is required, any tax that may be due with the returns must be paid with the extension. Any tax not paid by the original filing deadline is subject to interest and late payment penalties.

**Documents**

While the current tax law includes a larger standard deduction versus claiming itemized deductions, Wisconsin along with several other states still allow a credit/deduction for certain itemized deductions. For this reason, please provide applicable support for property taxes, mortgage interest, donations and significant medical expenses. The IRS continues to match information returns with amounts reported on tax returns. To ensure accuracy, please include all original tax documents and forms such as W2s, 1099s and closing statements as well as any tax notices received during the year.

**Updated Information**

In the organizer, be sure to review and update if necessary your contact information in the Attention Requested and Client Information sections as well as update your bank account information listed in the Direct Deposit/Electronic Payment section.

As always, please contact us with any questions completing the organizer or to discuss any other tax or accounting need. We appreciate your continued loyalty and trust. Thank you.

Very truly yours,

Porter & Sack, CPAs

Tax Year 2021



Dear Client:

We are pleased to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the tax services we will provide. By sending us the information for the preparation of your tax returns, you and all parties referenced in this letter will agree to the terms of our engagement. The engagement between you and our firm will be governed by the terms of this agreement. Please read this letter carefully and if you have any questions concerning this letter, terms, conditions or limitations, please contact us.

***Engagement Objective and Scope***

We will prepare your 2021 federal and any required resident state individual income tax return that we prepared last year. You are responsible for informing us if you have a tax filing obligation in another state(s)/locality. If so, please complete the Schedule of Additional Tax Returns below. All returns will be prepared from the information you provide. If based on this information we believe you have a filing obligation in any other state(s)/locality, we will contact you for approval to prepare such tax return(s).

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.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS, state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

We will not audit or otherwise verify the data you provide to us, although we may ask you to clarify certain information. Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters.

This engagement is limited to the professional services outlined above.

### **CPA Firm Responsibilities**

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services (“SSTSs”) issued by the American Institute of Certified Public Accountants (“AICPA”) and U.S. Treasury Department Circular 230 (“Circular 230”). It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

### **Arguable positions**

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided that we have a reasonable belief that there is substantial authority for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials. Tax reference materials include but are not limited to, the Internal Revenue Code (“IRC”), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability, including but not limited to, additional tax, penalties, interest, and related professional fees, you may incur.

### **Confidentiality**

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

### **Bookkeeping assistance**

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct and billed in accordance with the fees outlined below.

### **Tax planning services**

Tax planning services are not within the scope of this engagement.

### **Government inquiries**

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, and we agree to represent you, we will confirm this engagement in a separate Agreement.

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 evidence by checking a box on the return. Unless you tell us otherwise, we will check this box.

### Third-party requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns unless you provide authorization.

### Tax advice

During the preparation of your tax returns or in response to your request(s), we may provide you with tax advice concerning matters that are not the subject of this engagement letter. This tax advice and communication is beyond the scope of tax return preparation and is not included in the fees for tax return preparation. The fees for this advice will be based on the terms below.

### Reliance on others

If you wish to take a tax position based upon the advice of another tax advisor, we must comply with Circular 230, §10.37(b) and AICPA SSTS No. 1 and related Interpretations 1-1 and 1-2, which requires the position to meet the “realistic possibility,” “substantial authority,” or “more likely than not” standard, as applicable. You agree to obtain a written statement from the advisor confirming the standard that should apply so the position may be properly disclosed. If additional research or disclosure is required, you agree to pay for the additional charges necessary to complete the disclosure or research.

### Substantial understatement penalties

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or have an adequate disclosure of the item. To fulfill the adequate disclosure requirement, you may be required to attach to your tax return a completed Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement, which discloses all relevant facts.

You agree to advise us if you wish to disclose a tax treatment on your return. If you request our assistance in identifying or performing further research to ascertain if there is substantial authority for the proposed position to be taken on the tax item(s) in your returns, and we agree to perform the research, then the fees for this will apply as stated below. It is your responsibility to contact us if additional assistance is required.

### *Client Responsibilities*

Attached is an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You must complete the income tax organizer with accurate and complete information. Income from all sources, including those outside the U.S., is required.

### Online access to information

To the extent you provide our firm with access to electronic data via a local or online database from which we will download your information, you agree that the data is accurate as of the date and time you authorize it to be downloaded.

### Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

Federal tax law requires us to retain copies of tax returns we prepare, and other documents related to our tax services for varying time periods. However, we do not retain 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. Our current policy (which we may revise at any time and in our sole discretion) is to retain copies of tax returns and certain related workpapers for ten years after the return is filed, subject to casualties beyond our control.

#### **Gift tax returns**

The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2020, is \$15,000 per taxpayer. You are responsible for informing us if gift tax returns are required to be filed.

#### **State and local filing obligations**

On June 21, 2018, the U.S. Supreme Court reversed the long-standing physical presence nexus standard in *South Dakota v. Wayfair, Inc. et al.* This decision significantly changes the landscape of sales and use tax compliance, especially for online sellers. If you wish to understand the impact of the decision on your business, please so advise and, if necessary, we will confirm this in a separate Agreement.

#### **U.S. filing obligations related to foreign investments**

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR").

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. You agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

#### **Foreign filing obligations**

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

#### **Virtual currency**

The IRS considers virtual currency (e.g., Bitcoin) as property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, virtual currency are subject to the same general tax principles that apply to other property transactions.

If you had virtual currency activity during the tax year, you may be subject to tax consequences associated with such transactions and may have additional reporting obligations. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, virtual currency during the applicable tax year.

### **Ultimate responsibility**

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically. In the event that you do not wish to have your tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

### ***Timing of the Engagement and Extensions of Time to File Tax Returns***

We expect to begin our services upon receipt of the completed tax organizer and all relevant documents. We need adequate time to perform these procedures; therefore, we request receipt of your information at least 30 days prior to the due date. If you are unable to provide us with this information at least 30 days prior to the due date, it may be necessary to request an extension of time to file. We do not file extensions automatically. If you want us to request an extension, you must notify us in writing no later than 10 days prior to the return's due date. It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

### ***Penalties and Interest Charges***

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

### ***Professional Fees***

Our fees for this tax services engagement will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement involved, degree of responsibility assumed and skills required, plus expenses, including internal and administrative charges. Such charges will be based upon several factors including the complexity of the work performed, the nature of services to be provided, the work product to be completed and the experience level of the individuals that will be assigned to the engagement as well as the timely delivery, availability, quality and completeness of your records. All invoices are due and payable upon receipt.

If the above terms and conditions are in accordance with your understanding and are acceptable to you, our preparation of your individual tax returns will constitute your acceptance of the terms and conditions outlined above whether or not you file the returns we prepare and deliver to you. We want to express our appreciation for this opportunity to work with you.

Porter & Sack, CPAs, S.C.

**Schedule of Additional Tax Returns**

**Taxpayer (self, child, parent, business entity, etc)**

**Additional Returns (state, gift, 1099 Misc, etc)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ATTENTION REQUESTED**

Please provide us with your preferred email address that we should use for email communications. All sensitive electronic data will be transferred via an encrypted secure email or our client portal.

If there are circumstances in which you do not want us to provide information via email, please let us know. If you have any questions about this request for your email address, please contact us.

PREFERRED EMAIL ADDRESS: \_\_\_\_\_@\_\_\_\_\_

ADDITIONAL EMAIL ADDRESS: \_\_\_\_\_@\_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

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**Miscellaneous Questions****PERSONAL INFORMATION**

- | Yes                      | No                       |                                                                                             |
|--------------------------|--------------------------|---------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year?                                             |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year? If so, please adjust input page.                   |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you or your spouse be claimed as a dependent on another person's tax return for 2021? |

**DEPENDENTS**

- |                          |                          |                                                                                                                                                                                                                                                                                                      |
|--------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there changes in individuals living in your home in 2021?                                                                                                                                                                                                                                       |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2021?                                                                                                                                                                                  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your children age 18 or under, or your full-time college student children age 23 or under, as of December 31, 2021 have investment income, stock or mutual fund sales in 2021 in excess of \$1,100? If yes, please provide details and tax documents related to all your children's 2021 income. |

**INCOME**

- |                          |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income in 2021?                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you cash Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse or your dependents in 2021?                                                                                                                                                                                                                                                                                                      |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive disability income or unemployment compensation in 2021? If yes, please circle applicable income and provide details.                                                                                                                                                                                                                                                                                                                               |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have foreign income or pay foreign taxes in 2021?                                                                                                                                                                                                                                                                                                                                                                                                          |
| <input type="checkbox"/> | <input type="checkbox"/> | 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, online gambling account, or other financial account in 2021? If yes, you may have additional reporting requirements on your foreign accounts. Please indicate in the Schedule of Additional Tax Returns located in the attached Engagement Letter if you need assistance completing these additional forms. |

**PURCHASES, SALES AND DEBT**

- |                          |                          |                                                                                                                                                                  |
|--------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you start a business or farm, purchase rental or royalty property or acquire an interest in a partnership, S corporation, trust or REMIC in 2021?            |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, trade-in or dispose of business assets such as furniture, equipment, vehicles, real estate or convert personal assets to business use in 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell stocks, bonds or other investment property in 2021? If so, complete the Capital Gains & Losses section.                                      |



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**PURCHASES, SALES AND DEBT - CONTINUED**

Yes  No

Did you have debts canceled or forgiven in 2021? If yes, please provide relevant details & related Form(s) 1099-C.

Did anyone owe you money which became noncollectable in 2021? If yes, please provide relevant detail.

**ENERGY-EFFICIENT PURCHASES**

Did you make any personal residence energy-efficient purchases in 2021? If yes, please include copies of related invoices, a copy of the manufacturer's tax credit certification and the below information:

Energy-efficient product \_\_\_\_\_ Total costs \_\_\_\_\_  
Date installed \_\_\_\_\_

Did you make a qualified plug-in electric vehicle purchase in 2021? If yes, please include a copy of the manufacturer's tax credit certification and related purchase information.

**RETIREMENT PLANS**

Did you receive a distribution from a retirement plan - 401(k), IRA, ROTH, SEP, SIMPLE, other Qualified Plan in 2021? If yes, complete the Pensions, IRA Distributions section in this organizer.

Did you make a contribution to a retirement plan, NOT already reported on your Form W-2, 401(k), IRA, ROTH, SEP, SIMPLE, or other Qualified Plan in 2021? If yes, provide details and complete the Adjustments to Income section in this organizer.

Did you transfer or rollover an amount from one retirement plan to another retirement plan in 2021? If yes, provide details.

Did you convert part or all of your Traditional, SEP or SIMPLE IRA or Qualified Plan including 401(k) and 403(b) plans to a ROTH IRA in 2021? If yes, provide details.

Did you receive retirement distributions or acquire an interest in a retirement plan due to a death in 2021? If yes, complete the Pensions, IRA Distributions section in this organizer.

If you are age 70 ½ or older, did you instruct a Qualified Charitable Distribution to be directly transferred from your IRA to an eligible charity in 2021? If so, please indicate the total amount donated \$ \_\_\_\_\_

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## Miscellaneous Questions

**HEALTH CARE INSURANCE**Yes  
No  

Did you receive the IRS document Form 1095-A (Health Insurance Marketplace Statement). If so, please attach.

Did you receive a federal health insurance premium assistance credit or subsidy through the insurance marketplace in 2021? If yes, please provide the amount of the credit or subsidy received in 2021 \$ \_\_\_\_\_ and attach details and tax documents related to all your dependents' 2021 income.

**Wisconsin Resident Only** - Did you or your spouse's **employer** pay for all or a portion of your premiums for medical care insurance, dental insurance and catastrophic health insurance for you, your spouse or your family in 2021?

**Wisconsin Resident Only** - If you answered YES to the above question did your employer offer a pretax plan in which you participated in 2021 making your portion of the medical insurance premiums paid not subject to income and payroll tax during the year?

**Wisconsin Resident Only** - Did you or your spouse **pay personally, not through an employer**, all or a portion of your premiums for medical care insurance, dental insurance and catastrophic health insurance for you, your spouse or your family in 2021? If paid personally and not through an employer, please provide total premiums for medical care insurance, dental insurance and catastrophic health insurance for you, your spouse or your family in 2021 \$ \_\_\_\_\_.

**HSA's, LONG-TERM CARE AND LIFE INSURANCE PLANS**

Did you, your spouse or your employer contribute to a health savings account (HSA) on your behalf in 2021? (Do not include health flex spending plans here.) If yes, how much? Employee portion \$ \_\_\_\_\_ Employer portion \$ \_\_\_\_\_ Is it a family coverage plan or individual plan? (Circle one)

Did you receive health savings account (HSA) distributions in 2021 (Do not include health flex spending plans here.)? If yes, how much \$ \_\_\_\_\_? Please let us know if any 2021 HSA distributions were **NOT** for qualified medical expenses.

Did you pay long term health care (LTC, elder care) insurance premiums in 2021? Amount paid on behalf of:  
Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

Did you receive payments under a long-term care (LTC, elder care) insurance contract or receive accelerated death benefits from a life insurance policy in 2021? Amount Received: \$ \_\_\_\_\_ Please include Form 1099-LTC.

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**Miscellaneous Questions****ITEMIZED DEDUCTIONS**

Yes

No

Did you incur a loss as a result of a federally declared disaster in 2021? If yes, provide relevant details including insurance reimbursement received or expected.

Did you purchase or sell your principal home or second home in 2021? If yes, please provide the sale and/or purchase closing statement.

Did you have a home equity line of credit in 2021? Interest related to the line of credit proceeds used to buy, build or improve your home remain deductible. Interest related to personal living expenses such credit card debt or auto purchases are no longer deductible.

If you answered YES to the above question. Does your line of credit include personal living expenses? If yes, please provide additional details including the amount of loan proceeds used for personal expenses.

**ESTIMATED TAXES**

If you have an overpayment of 2021 taxes, do you want the excess applied to your 2022 estimated tax instead of being refunded?

Did your bank account information change within the last twelve months. If yes and you would like direct deposit of your tax refunds, please provide bank name, type of account, account number and routing number in the Direct Deposit & Estimates section of this organizer.

Do you expect your 2022 taxable income and withholdings to be generally the same as 2021? If different, complete the estimated tax section in this organizer detailing your reasons why.

**EDUCATION**

Did you/your spouse incur out of pocket classroom expenses including PPE working as a teacher, instructor, counselor, principal or aide for grades K-12, spent at least 900 hours as an educator during the school year? Amount of unreimbursed expenses in 2021: \$\_\_\_\_\_.

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program in 2021? If yes, amount received \$\_\_\_\_\_.

Of the amount received, how much was used for qualified higher education expenses? (Tuition, fees, books, room & board for half time students in a degree program.) Amount of higher education qualifying expenses \$\_\_\_\_\_.

Of the amount received, how much was used for qualified tuition for elementary or secondary public, private or religious school? (Limit: \$10,000/student/tax year). Amount of elementary or secondary school tuition \$\_\_\_\_\_.

**EDUCATION - CONTINUED**Yes  
No  

Were you or your dependent (age 23 or under on December 31, 2021) enrolled in any college, university or vocational school to acquire or improve job skills?

(- Circle one -)

Student #1 Name \_\_\_\_\_ More than half-time / less than half-time

Student #1 Name of college or university school attended \_\_\_\_\_

Student #1 Tuition Paid during 2021 \$ \_\_\_\_\_ (Include Form 1098-T)

Student #1 Amount paid for books, fees &amp; supplies \$ \_\_\_\_\_

Did Student #1 complete the 4th year of college by January 1, 2021? Yes / No

(- Circle one -)

Student #2 Name \_\_\_\_\_ More than half-time / less than half-time

Student #2 Name of college or university school attended \_\_\_\_\_

Student #2 Tuition Paid during 2021 \$ \_\_\_\_\_ (Include Form 1098-T)

Student #2 Amount paid for books, fees &amp; supplies \$ \_\_\_\_\_

Did Student #2 complete the 4th year of college by January 1, 2021? Yes / No

**MISCELLANEOUS**

Do you want to allocate \$3 to the Presidential Election Campaign Fund?

Taxpayer: Yes / No Spouse: Yes / No (Circle all applicable)

May the IRS discuss this return with the preparer? Note that unless you indicate otherwise, this will be checked "Yes" on your tax return.

Was your home rented out or used for business in 2021?

Did you engage the services of any household employees in 2021?

Were you notified or audited by either the IRS or a state taxing agency?

Did you or your spouse make gifts to one individual that totaled more than \$15,000 (\$30,000 for married couples) or gifts to a trust in 2021? If yes, please provide relevant details.

Did you receive, sell, exchange or otherwise dispose of any financial interest in any virtual currency in 2021? If yes, please provide relevant details.

**WISCONSIN INFORMATION**

Yes  No

Did you pay rent on your home or apartment in 2021?

Amount \$ \_\_\_\_\_

Was your heat included in your rent? Yes / No Please circle one.

Do you wish to make a donation on your Wisconsin income tax return to the:

Note: donations will decrease WI refund or increase WI amount due.

Endangered Resources \$ \_\_\_\_\_ Military Family Relief \$ \_\_\_\_\_

Cancer Research \$ \_\_\_\_\_ Second Harvest/Feeding America \$ \_\_\_\_\_

Veterans Trust Fund \$ \_\_\_\_\_ Red Cross WI Disaster Relief \$ \_\_\_\_\_

Multiple Sclerosis \$ \_\_\_\_\_ Special Olympics Wisconsin \$ \_\_\_\_\_

Did you contribute to a Wisconsin EDVEST or Tomorrow Scholars' education savings account for 2021 for a child, grandchild, niece or nephew or authorized beneficiary?

Total 2021 contributions given for Student #1: \$ \_\_\_\_\_

Student #1 Name \_\_\_\_\_

Account Owner \_\_\_\_\_

Total 2021 contributions given for Student #2: \$ \_\_\_\_\_

Student #2 Name \_\_\_\_\_

Account Owner \_\_\_\_\_

Total 2021 contributions given for Student #3: \$ \_\_\_\_\_

Student #3 Name \_\_\_\_\_

Account Owner \_\_\_\_\_

Did you pay private school tuition for your elementary or secondary school age dependent to an eligible institution in 2021? (Do not include tuition paid by college savings plans below)

Total 2021 tuition and mandatory books paid for Student #1: \$ \_\_\_\_\_

Student #1 Name \_\_\_\_\_

Student #1 Grade on 1/1/2021 \_\_\_\_\_

School Name \_\_\_\_\_

School Address \_\_\_\_\_

School FEIN \_\_\_\_\_

Total 2021 tuition and mandatory books paid for Student #2: \$ \_\_\_\_\_

Student #2 Name \_\_\_\_\_

Student #2 Grade on 1/1/2021 \_\_\_\_\_

School Name \_\_\_\_\_

School Address \_\_\_\_\_

School FEIN \_\_\_\_\_

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## Miscellaneous Questions

**WISCONSIN INFORMATION - CONTINUED**Yes  
No  

Did you or your spouse purchase tangible personal property in 2021 from an out-of-state seller on which no sales tax was charged and the property is stored, used or consumed in Wisconsin? Examples of out of state purchases include Internet, mail order and foreign travel declaration purchases.

If yes, WI sales tax is due on these purchases.

Amount of 2021 purchases subject to WI sales tax: \$ \_\_\_\_\_

If you check no, you are certifying to the Wisconsin Department of Revenue that WI sales tax is not due on any 2021 purchases. Please note this certification will be indicated as such on your 2021 Wisconsin return. If this question is not completed, we will assume you do not owe use tax on 2021 purchases and will check the box on the Wisconsin tax return certifying that no use tax is due.

**AMERICAN RESCUE PLAN ACT**

Did you or your spouse receive a Round #3 economic stimulus payment in 2021? We are required to reconcile these payments on your 2021 tax return to determine if you are eligible for an additional payment. If you did receive payment(s), you should have received IRS Letter 6475 showing the amount of Round #3 stimulus payment(s) received. Please include a copy of IRS Letter 6475 with your tax documents.

If yes to above question, please provide amounts received for:

Round #3 Economic Stimulus Payment(s) \$ \_\_\_\_\_

Did you or your spouse receive any advance child tax credit payments in 2021? If so, we need the total you received to compare this with the proper amount to claim on your tax return. In early 2022, the IRS sent letter 6419 with the total you received. Please include a copy of IRS Letter 6419 with your tax documents. You can also log into your IRS.gov online account to access your letter.

If yes to above question, please provide 2021 amounts received for:

Advance Child Tax Credit Payment(s) \$ \_\_\_\_\_

Did your sole proprietorship business have any First or Second Draw PPP loan amounts forgiven in 2021? If yes, please provide relevant details.

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**

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 .....

	Amount Paid	Date Paid	TS	2021 Voucher Amount

**State**

Overpayment applied from 2020 .....

1st quarter payment .....

2nd quarter payment .....

3rd quarter payment .....

4th quarter payment .....

Additional Estimated Tax Payments

Paid with extension .....

	Amount Paid	Date Paid	TS	2021 Voucher Amount

**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	

2021	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1
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Please enter all pertinent 2021 information.

**APPLICATION OF 2021 OVERPAYMENT (7.1)**

If you have an overpayment of 2021 taxes, do you want the excess refunded?  or applied to 2022 estimate?

Other (please explain): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2022 ESTIMATED TAX INFORMATION**

Do you expect your 2022 taxable income to be different from 2021? ..... Yes  No

If "yes" explain any differences in income, deductions, dependents, etc.: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Do you expect your 2022 withholding to be different from 2021? ..... Yes  No

If "yes" explain any differences: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Wages, Pensions, Gambling Winnings</b>	<b>10, 13.1, 13.2</b>
-------------	-------------	-----------	-------------------------------------------	-----------------------

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) 1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2020 Wages
				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	1=IRA/SEP/SIMPLE 1=spouse			Federal (Box 4)	State (Box 14)		

**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)**

Total gambling losses.....  
Winnings not reported on Form W-2G.....

2021 Amount	TS	2020 Amount

**10, 13.1, 13.2**

ORGANIZER

<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Interest &amp; Dividend Income</b>	<b>11, 12</b>
-------------	-------------	-----------	---------------------------------------	---------------

**Please enter all pertinent 2021 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.  
Last year's amounts are provided for your reference.**

**INTEREST INCOME (11)**

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2020 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

**DIVIDEND INCOME (12)**

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income				Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2020 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds		

<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Income</b>	<b>14.1</b>
-------------	-------------	-----------	-----------------------------	-------------

**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.....				

Please add, change or delete 2021 information as appropriate.  
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /  
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2021 1099-G Amount

No. <input style="width:40px;" type="text"/>	Name of payer .....		
	1=spouse .....		
	Unemployment compensation:		
	Total received (Box 1) .....		
	2021 Overpayment repaid .....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) .....		
	1=city or local income tax refund .....		
	Tax year for box 2 if not 2020 (Box 3) .....		
	Federal income tax withheld (Box 4) .....		
	RTAA payments (Box 5) .....		
	Taxable grants:		
	Federal taxable amount (Box 6) .....		
	State taxable amount, if different .....		
	Farm amounts:		
Agriculture payments (Box 7) .....			
1=agriculture payments are from conservation reserve program .....			
Market gain (Box 9) .....			
Number of farm .....			
1=box 2 is trade or business income (Box 8) .....			
State income tax withheld (Box 11) .....			

No. <input style="width:40px;" type="text"/>	Name of payer .....		
	1=spouse .....		
	Unemployment compensation:		
	Total received (Box 1) .....		
	2021 Overpayment repaid .....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) .....		
	1=city or local income tax refund .....		
	Tax year for box 2 if not 2020 (Box 3) .....		
	Federal income tax withheld (Box 4) .....		
	RTAA payments (Box 5) .....		
	Taxable grants:		
	Federal taxable amount (Box 6) .....		
	State taxable amount, if different .....		
	Farm amounts:		
Agriculture payments (Box 7) .....			
1=agriculture payments are from conservation reserve program .....			
Market gain (Box 9) .....			
Number of farm .....			
1=box 2 is trade or business income (Box 8) .....			
State income tax withheld (Box 11) .....			

<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Business Income (Schedule C)</b>	No. <input style="width: 30px;" type="text"/>	<b>16</b>
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Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

Principal business/profession .....	
Principal business code .....	
Business name, if different from Form 1040 .....	
Business address, if different from Form 1040 .....	
City, if different from Form 1040 .....	
State, if different from Form 1040 .....	
ZIP code, if different from Form 1040 .....	
Foreign region .....	
Foreign postal code .....	
Foreign country .....	
Employer identification number .....	
Other accounting method .....	

Accounting method: 1=cash, 2=accrual .....

Inventory method: 1=cost, 2=lower cost/market, 3=other .....

1=change of inventory method .....

1=spouse, 2=joint .....

1=first Schedule C filed for this business .....

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .....

1=not subject to self-employment tax .....

1=did not "materially participate" .....

1=personal services is not a material income producing factor .....

1=investment .....

1=minister's Schedule C .....

1=single member limited liability company .....

1=trader in financial instruments or commodities .....


**INCOME**

Gross receipts or sales (Form 1099-MISC, box 7) .....

Returns and allowances .....

Other income:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2021 Amount	2020 Amount

**COST OF GOODS SOLD**

Inventory at beginning of the year .....

Purchases .....

Cost of items for personal use .....

Cost of labor .....

Materials and supplies .....

Other costs:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Inventory at end of the year .....


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

**EXPENSES**

	2021 Amount	2020 Amount
Accounting.....		
Advertising.....		
Answering service.....		
Bad debts from sales or service.....		
Bank charges.....		
Car and truck expenses (not entered elsewhere).....		
Commissions.....		
Contract labor.....		
Delivery and freight.....		
Dues and subscriptions.....		
Employee benefit programs.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Janitorial.....		
Laundry and cleaning.....		
Legal and professional.....		
Miscellaneous.....		
Office expense.....		
Outside services.....		
Parking and tolls.....		
Pension and profit sharing plans - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Postage.....		
Printing.....		
Rent - vehicles, machinery, & equipment (not entered elsewhere).....		
Rent - other.....		
Repairs.....		
Security.....		
Supplies.....		
Taxes - real estate.....		
Taxes - payroll.....		
Taxes - sales tax included in gross receipts.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Tools.....		
Travel.....		
Total meals in full (50%).....		
Department of Transportation meals in full (80%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

<hr/>		
<hr/>		
<hr/>		
<hr/>		
<hr/>		
<hr/>		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

ORGANIZER

2021	1040	US	Capital Gains & Losses (Schedule D)	17
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If you sold any stocks, bonds, or other investment property in 2021, please list the pertinent information for each sale below or provide a spreadsheet file with this information.  
Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)

2021

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US

Vehicle Expenses

No.

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

**GENERAL INFORMATION**

	2021 Amount	2020 Amount
Description of vehicle .....		
1=no evidence to support your deduction .....		
1=no written evidence to support your deduction .....		
1=vehicle is available for off-duty personal use .....		
1=no other vehicle is available for personal use .....		
1=vehicle used primarily by more than 5% owner .....		
Number of months of business use if changed from 100% personal use .....		

**AUTOMOBILE MILEAGE**

Total mileage (for the tax year) .....		
Business mileage .....		
Commuting mileage (for the tax year) .....		
Average daily round-trip commute .....		

**ACTUAL EXPENSES**

Parking fees and tolls (business portion only) .....		
Gasoline, lube, oil .....		
Repairs .....		
Tires .....		
Insurance .....		
Miscellaneous .....		
Auto license (other than personal property taxes) .....		
Personal property taxes (based on car's value) .....		
Interest (car loan) (for Schedule C, E & F) .....		
Vehicle rent or lease payments .....		
Inclusion amount (enter as positive) .....		
Value of employer-provided vehicle on Form W-2 (2106) .....		



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**

	2021 Amount	2020 Amount
	Taxpayer	Spouse
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)**

	2021 Amount		2020 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
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**

	2021 Amount		2020 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
<b>Self-employed health insurance:</b>				
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:				
_____				
_____				
_____				

	2021 Amount		2020 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
<b>Alimony paid:</b>				
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

_____		
_____		
_____		

Home mortgage interest not reported on Form 1098:

Payee's name.....	_____
Payee's SSN or FEIN...	_____
Payee's street address...	_____
Payee's city.....	_____
Payee's state.....	_____
Payee's ZIP code.....	_____
Payee's region.....	_____
Payee's postal code....	_____
Payee's country.....	_____

Amount paid.....		
------------------	--	--

Points not reported on Form 1098:

_____		
_____		
_____		

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


Investment interest (interest on margin accounts):

_____		
_____		
_____		

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:

_____		
_____		
_____		
_____		

Volunteer expenses (out-of-pocket) .....

Number of charitable miles .....


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

Contributions by cash or check:

_____		
_____		
_____		
_____		

Volunteer expenses (out-of-pocket) .....

Number of charitable miles .....


2021

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US

Itemized Deductions (continued)

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

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

Three horizontal lines for entering 2021 amounts under the 50% limitation category.

2021 Amount

TS

2020 Amount

Table with 3 columns: 2021 Amount, TS, 2020 Amount. 4 rows for data entry.

30% limitation (see above):

Three horizontal lines for entering 2021 amounts under the 30% limitation category.

Table with 3 columns: 2021 Amount, TS, 2020 Amount. 4 rows for data entry.

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Three horizontal lines for entering 2021 amounts under the 30% capital gain property category.

Table with 3 columns: 2021 Amount, TS, 2020 Amount. 4 rows for data entry.

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Three horizontal lines for entering 2021 amounts under the 20% capital gain property category.

Table with 3 columns: 2021 Amount, TS, 2020 Amount. 4 rows for data entry.

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues.....

Two horizontal lines for entering 2021 and 2020 amounts for union and professional dues.

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Five horizontal lines for entering 2021 amounts for other unreimbursed employee expenses.

Table with 3 columns: 2021 Amount, TS, 2020 Amount. 6 rows for data entry.

Investment expense:

Five horizontal lines for entering 2021 amounts for investment expense.

Table with 3 columns: 2021 Amount, TS, 2020 Amount. 6 rows for data entry.

Tax return preparation fee.....

Safe deposit box rental.....

Table with 3 columns: 2021 Amount, TS, 2020 Amount. 2 rows for data entry.

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Five horizontal lines for entering 2021 amounts for miscellaneous deductions.

Table with 3 columns: 2021 Amount, TS, 2020 Amount. 6 rows for data entry.

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

**OTHER MISCELLANEOUS DEDUCTIONS**

	2021 Amount	TS	2020 Amount
Estate tax, section 691(c) .....			
Other miscellaneous deductions:			

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

- 1. Total home equity debt exceeded \$100,000 at any time during 2021 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
- 2. Total home acquisition debt exceeded \$750,000 at any time during 2021 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

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

	2021 Amount	TS	2020 Amount
Fair market value of the property on the date that the last debt was secured . . . . .			
Home acquisition and grandfather debt on the date that the last debt was secured . . . . .			

**LOAN INFORMATION**

Loan #1

- Lender's name . . . . .
- Form (see table) . . . . .
- Number of form . . . . .
- 1=taxpayer, 2=spouse, blank=joint . . . . .
- Interest paid . . . . .
- Points paid . . . . .
- Total principal paid . . . . .
- Lump sum principal payment (if paid off) . . . . .
- Months outstanding (if not 12) . . . . .
- 1=home acquisition debt incurred after 12/15/17 . . . . .
- Home acquisition debt balance - beginning of year . . . . .
- Home acquisition debt borrowed in 2021 . . . . .
- Home equity debt balance - beginning of year . . . . .
- Home equity debt borrowed in 2021 . . . . .
- Grandfather debt balance - beginning of year . . . . .


Loan #2

- Lender's name . . . . .
- Form (see table) . . . . .
- Number of form . . . . .
- 1=taxpayer, 2=spouse, blank=joint . . . . .
- Interest paid . . . . .
- Points paid . . . . .
- Total principal paid . . . . .
- Lump sum principal payment (if paid off) . . . . .
- Months outstanding (if not 12) . . . . .
- 1=home acquisition debt incurred after 12/15/17 . . . . .
- Home acquisition debt balance - beginning of year . . . . .
- Home acquisition debt borrowed in 2021 . . . . .
- Home equity debt balance - beginning of year . . . . .
- Home equity debt borrowed in 2021 . . . . .
- Grandfather debt balance - beginning of year . . . . .


<p><b>Form</b></p> <p>1 = Schedule A (default) 2 = Business use of home 3 = Schedule E</p>
----------------------------------------------------------------------------------------------------

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

**LOAN INFORMATION (continued)**

**Loan #3**

Lender's name.....  
 Form (see table).....  
 Number of form.....  
 1=taxpayer, 2=spouse, blank=joint.....  
 Interest paid.....  
 Points paid.....  
 Total principal paid.....  
 Lump sum principal payment (if paid off).....  
 Months outstanding (if not 12).....  
 1=home acquisition debt incurred after 12/15/17.....  
 Home acquisition debt balance - beginning of year.....  
 Home acquisition debt borrowed in 2021.....  
 Home equity debt balance - beginning of year.....  
 Home equity debt borrowed in 2021.....  
 Grandfather debt balance - beginning of year.....

2021 Amount      TS      2020 Amount

2021 Amount	TS	2020 Amount

**Loan #4**

Lender's name.....  
 Form (see table).....  
 Number of form.....  
 1=taxpayer, 2=spouse, blank=joint.....  
 Interest paid.....  
 Points paid.....  
 Total principal paid.....  
 Lump sum principal payment (if paid off).....  
 Months outstanding (if not 12).....  
 1=home acquisition debt incurred after 12/15/17.....  
 Home acquisition debt balance - beginning of year.....  
 Home acquisition debt borrowed in 2021.....  
 Home equity debt balance - beginning of year.....  
 Home equity debt borrowed in 2021.....  
 Grandfather debt balance - beginning of year.....

2021 Amount	TS	2020 Amount

**Form**  
 1 = Schedule A (default)  
 2 = Business use of home  
 3 = Schedule E

<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Business Use of Home (Form 8829)</b>	No. <input style="width:40px;" type="text"/>	<b>29</b>
-------------	-------------	-----------	-----------------------------------------	----------------------------------------------	-----------

**Please enter 2021 indirect expenses in full. Nonbusiness portion will carry to Schedule A.  
Business percentage will be applied to indirect expenses only.**

**BUSINESS USE OF HOME**

	2021 Amount	2020 Amount
Form.....		
Number of form (e.g., enter 2 for Schedule C number 2) .....		
Business use area (square footage) .....		
Total area of home (square footage) .....		
Total hours facility used (for daycare facilities only) .....		
Total hours available (if not 8,760) .....		
Area of home included above used exclusively for daycare business, if any (sq ft) .....		
% (.xx) or amount of gross income from home if not 100% (-1 if none) .....		
% (.xx) or amount of expenses from home if not 100% (-1 if none) .....		

**INDIRECT EXPENSES**

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Other indirect expenses:		
_____		
_____		
_____		

**DIRECT EXPENSES**

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Excess casualty losses.....		
Allowable casualty losses.....		
Other direct expenses:		
_____		
_____		
_____		