

January 24, 2021

Dear Friends,

Our team at Jeb Williamson CPA LLC looks forward to serving you during the upcoming tax season. Due to significant changes this year it is important that you read this entire letter, especially the "PLEASE NOTE" section.

This Client Organizer is designed to help you gather the tax information needed to prepare your 2020 personal income tax return. If available, we have preprinted certain information from your 2019 return to help you complete the organizer with minimal time and effort. In your Client Organizer, portions of tax ID numbers, bank account numbers, and dates of birth have been replaced with asterisks to protect your privacy and personal information. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately. Please enter 2020 information on the Client Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

**Please complete the enclosed "2020 Tax Year Questions"** to prevent important information needed to prepare a complete and accurate return from being overlooked. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

**Please read and sign the 2020 Form 1040 Tax Engagement Letter** and include it when you submit your tax information to our office. It is very important that we have this document signed before we begin preparing your return.

**PLEASE NOTE:**

(1) In an effort to keep our office and lobby open in spite of COVID-19 and to keep our team members and clients safe, **we are not accepting any in-person appointments to receive incoming tax information**. You may drop off (and pick up/sign) your information in-person. If you normally have an in-person appointment, you can make a phone or Zoom appointment to discuss your information prior to the preparation of your return. As always, dropping off or submitting your tax documents to our office via Liscio without making an appointment is encouraged. One of our team members will contact you if we are missing any information or if we have questions. We generally recommend that you make an appointment only if you are a new client or your tax situation has changed significantly during the filing year and you have questions that will impact your 2020 tax return. Appointments for 2021 tax planning matters can be scheduled after 4/15.

(2) We anticipate continued delays and problems with US Mail due to COVID-19 and highly recommend that you consider paying any current year taxes due and estimated taxes by bank draft to eliminate the chances of lost or delayed mail and to reduce potential IRS/State correspondence. You can indicate your willingness to do so by answering Yes to the applicable 2020 Tax Year Question (in last section) and by providing your bank account information. We will schedule the payment for the due date of the return and estimated tax payments.

(3) It is very important that you verify and update the enclosed Bank & Identity Authentication (driver's license) page. This will avoid delays in processing your return as we will otherwise be required to contact you for this information prior to completion.

(4) Our firm has implemented Liscio as a secure alternative to email. In addition to using Liscio

through any computer browser we also highly recommend installing the Liscio app on your mobile phone so you will receive notifications when items require your attention. If you prefer dropping off and picking up your tax items in person or mailing your information to our firm **that continues to be acceptable and you are not required to have a Liscio account.** Other than emailing you the link to activate your Liscio account and alerts that new messages are available on Liscio, **our firm will no longer communicate with you using email and highly discourages your use of email to contact or correspond with our firm. If you email our firm we will only respond via Liscio** and if you have not activated your account you will need to do so at that time in order to read our reply. Please contact our office at 256-734-7393 if you need assistance activating your Liscio account.

(5) It is very important that you **not deliver your tax information to our firm until you have received all of your expected information** (Forms 1099 from brokers, missing deductions, etc). If we are required to re-process your returns because we did not have all of your information when your returns were prepared, there will be a \$75 re-processing fee.

(6) In order to meet the initial filing deadline, your completed client organizer and other information must be received by our office **no later than 3/24**. **Any information received after 3/24 will require that an extension be filed for your return.** Any expected tax due and applicable estimated taxes must be paid with that extension to avoid late payment penalties and interest. **We do not automatically file extensions for clients - you must notify us if you wish us to file an extension.** Extensions will be billed separately at \$45.

(7) We encourage you to consider Liscio for electronic delivery and archiving of your completed tax returns. If you choose this method for return delivery, you will receive a notification from Liscio when your tax returns are ready for review. You may then review the information, sign electronically, and pay your tax preparation fee. After the e-filing and acceptance of your tax returns, you may return to pick up any original source documents and you may print from Liscio a hard copy of your return if desired. If you would like to utilize this free feature, please circle Y on the last question of the 2020 Tax Year Questions. Please understand that if you elect to receive your returns by Liscio our firm will not have a printed copy available for you to sign at our office.

(8) It is important that you make arrangements to sign and pay for your completed tax returns within 7 business days of being notified that they are ready. Payment of our firm's invoice for preparing your tax return must be received prior to our firm electronically filing or releasing your tax returns for mailing. Payments may be made using cash, check, credit/debit card, or scheduled ACH bank draft per signed agreement and voided check.

(9) This year's IRS filing deadline is 4/15. Our firm's filing deadline **will be 4/15 at noon** and you will need to make arrangements to sign and pay for your returns before this time or we will file an extension on your behalf.

(10) The last day that an extended 2020 individual income tax return can be filed is 10/15. Information for extended tax returns must be received by our office no later than 9/20 in order for us to complete your return by the final deadline. You will need to make arrangements to sign and pay for your extended returns before noon on 10/15.

Thank you for your patience and understanding during this challenging season.  
***Jeb Williamson, CPA, LLC***

## 2020 Tax Year Questions

Please circle Yes or No and include all necessary details and documentation.

### Personal Information

Did your marital status change during the year?	Y	N
If yes, explain: _____		
Did your address change from last year?	Y	N
Did your/spouse's Driver License used for efile identification expire during the last year? If so, please update Bank & Identity Authentication	Y	N
Can you be claimed as a dependent by another taxpayer?	Y	N
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	Y	N
Did you/spouse receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter(s) with IP PIN.	Y	N
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.	Y	N

### COVID-19 Information

Did you receive an Economic Impact Payment (EIP) as reported on Notice 1444?	Y	N
Did you receive a Paycheck Protection Program (PPP) loan?	Y	N
If yes, did you apply for Paycheck Protection Program (PPP) loan forgiveness?	Y	N
Did your business receive an ARISE grant from Alabama?	Y	N
Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state?	Y	N
Did you receive emergency leave sick pay?	Y	N
Did you receive emergency family leave wages?	Y	N
Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?	Y	N
If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you needed?	Y	N
If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you provided to your son or daughter under the age of 18?	Y	N
If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you provided to another?	Y	N

### Dependent Information

Were there any changes in dependents from the prior year?	Y	N
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,200? Note: "unearned" is interest, dividends, etc.	Y	N
Do you have dependents who must file a tax return?	Y	N
If so, would you like our firm to prepare the dependent's tax returns?	Y	N
Did you provide over half the support for any other person(s) other than your dependent children during the year?	Y	N
Did you pay for child care while you worked, looked for work, or while a full-time student?	Y	N
Did you pay any expenses related to the adoption of a child during the year?	Y	N
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	Y	N
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	Y	N

## Purchases, Sales and Debt Information

Did you start a new business or purchase rental property during the year?	Y	N
Did you sell, exchange, or purchase any assets used in your trade or business?	Y	N
Did you acquire a new or additional interest in a partnership or S corporation?	Y	N
Did you sell, exchange, or purchase any real estate during the year (attach HUD-1 and 1099-S if sold)?	Y	N
Did you purchase or sell a principal residence during the year?	Y	N
Did you foreclose or abandon a principal residence or real property during the year?	Y	N
Did you acquire or dispose of any stock during the year?	Y	N
Did you borrow new funds from a home equity loan this year?	Y	N
Were the proceeds of home equity loan used to buy, build, or improve your home?	Y	N
Did you refinance a principal residence or second home this year?	Y	N
If so, please provide the settlement statement showing any origination fees/points and the term of the refinanced loan.		
Did you sell an existing business, rental, or other property this year?	Y	N
Did you lend money with the understanding of repayment and this year it became totally uncollectable?	Y	N
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	Y	N
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	Y	N

## Income Information

Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	Y	N
Did you receive any income from property sold prior to this year?	Y	N
Did you receive any unemployment benefits during the year?	Y	N
Did you receive any disability income during the year?	Y	N
Did you receive any Medicaid waiver payments as difficulty of care during the year?	Y	N
Did you receive tip income not reported to your employer this year?	Y	N
Did any of your life insurance policies mature, or did you surrender any policies?	Y	N
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	Y	N
Did you receive any income considered to be nonemployee compensation?	Y	N
Do you expect a large fluctuation in income, deductions, or withholding next year?	Y	N
Did you have any sales or other exchanges of virtual currencies (bitcoin, etc) , or used virtual currencies to pay for goods or services?	Y	N

## Retirement Information

Are you an active participant in a pension or retirement plan?	Y	N
Did you receive any Social Security benefits during the year?	Y	N
Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	Y	N
If yes, were any withdrawals due to a Federally declared disaster or COVID-19?	Y	N
If you received any qualified disaster (or COVID-19) retirement plan distributions, did you repay any of the distributions in 2020?	Y	N
If not repaid, would you like to spread the related tax over 3 years?	Y	N
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	Y	N
If you have a qualified retirement plan (Form 1099-R) with a distribution code of 1, does it qualify for an exception to the 10% early withdrawal penalty?	Y	N
If yes, explain (i.e. indirect rollover within 60 days, tuition, first-time home, COVID, medical, etc):		

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Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	Y	N
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## Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	Y	N
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses	Y	N
Did anyone in your family receive a scholarship of any kind during the year? If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?	Y	N
Did you make any withdrawals from an education savings or 529 Plan account? If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?	Y	N
Did you make any contributions to an education savings account (ESA) or Alabama's CollegeCounts 529 Plan account?	Y	N
Please attach Alabama CollegeCounts statements for December if applicable. Did you pay any student loan interest this year?	Y	N
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	Y	N
Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education? If yes, for what school year? _____	Y	N

## Health Care Information

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.	Y	N
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?	Y	N
Did you make any contributions to a Health savings account (HSA) or Archer MSA?	Y	N
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	Y	N
Did you pay long-term care premiums for yourself or your family?	Y	N
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.	Y	N
Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.	Y	N
If you are a business owner, did you pay health insurance premiums for your employees this year?	Y	N
Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.	Y	N

## Itemized Deduction Information

Did you incur a non-business casualty or theft loss or any condemnation awards during the year that is more than 10% of your adjusted gross income after adjusting for insurance reimbursement?	Y	N
If yes, did the loss occur in a Federally declared disaster area?	Y	N
Did you incur a business/rental/farm casualty or theft loss during the year (any amount)?	Y	N
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?	Y	N
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.	Y	N
Did you pay real estate taxes for your primary home and/or second home?	Y	N
Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.	Y	N
Did you incur interest expenses associated with any investment accounts you held?	Y	N
Did you make any major purchases during the year (cars, boats, etc.)? If yes, please list total amount of sales tax paid on major purchases: \$_____	Y	N
Did you make any out-of-state purchases (by telephone, online, mail, or in person) for which the seller did not collect state sales or use tax?	Y	N

If yes, please list total amount of purchases where no sales tax was charged: \$ \_\_\_\_\_

### Miscellaneous Information

Did you make gifts of more than \$15,000 to any individual?	Y	N
Did your business regularly & exclusively utilize an area of your home?	Y	N
If yes, please provide square footage of home office area _____ & entire home _____		
Did you engage in any bartering transactions?	Y	N
Did you retire or change jobs this year?	Y	N
Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?	Y	N
Did you pay any individual as a household employee (issued W2) during the year?	Y	N
Did you make energy efficient improvements to your main home this year?	Y	N
Did your business, farm, or rental activity pay \$600 or more for services or rental to any individuals or unincorporated entities?	Y	N
If Yes to above question, did you issue a Form 1099 to individual and IRS?	Y	N
If our firm did not prepare your Form(s) 1099, please attach a copy of the Form 1096 transmittal form for those you prepared yourself.		
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	Y	N
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	Y	N
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	Y	N
Did you receive correspondence from the State or the IRS?	Y	N
If yes, attach if not previously provided and/or explain: _____		
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	Y	N
Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	Y	N
Are you willing to pay any current year taxes and estimated taxes by bank draft to eliminate the chances of lost or delayed mail and IRS/State Correspondence?	Y	N
Would you like to receive your tax return via Liscio & use e-signature* <u>INSTEAD OF</u> coming by the office to sign returns?	Y	N

\*both taxpayer and spouse must have an activated Liscio account in order to qualify and you must make arrangements to pay your tax preparation fee prior to e-filing.

**IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household (HOH) Filing Status. In the event you are eligible for one or more of the credits or the HOH filing status, we ask all clients for whom returns are prepared to answer the following:**

**Earned Income Credit - answer *Y or N***

Were you (taxpayer(s)) a US citizen or resident alien for all of 2020? \_\_\_\_\_

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (such as your niece or nephew)? \_\_\_\_\_

Did any dependent(s) file a joint return with another person for 2020? \_\_\_\_\_

Did dependent(s) live with you in the United States for more than half of 2020? \_\_\_\_\_

\*You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.

Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer? \_\_\_\_\_

\*Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.

**Child Tax Credit - answer *Y or N***

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? \_\_\_\_\_

Did dependent(s) provide over half of his or her own support for 2020? \_\_\_\_\_

Did dependent(s) live with you for more than half of 2020? \_\_\_\_\_

Did dependent(s) file a joint return with another person for 2020? \_\_\_\_\_

Are dependent(s) a U.S. citizen, a U.S. national, or a U.S. resident alien? \_\_\_\_\_

\*We are required to obtain from the taxpayer a document proving the existence of the child such as one of the following (that would have the child's name on it):

- School record or statement
- Health care provider statement
- Child care provider record
- Place of worship statement

**American Opportunity Tax Credit - answer *Y or N***

As of the beginning of 2020, has the student completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution? \_\_\_\_\_

For the student, has either the American Opportunity Tax credit or the Hope Scholarship credit been claimed by you or anyone else for this student for any 4 tax years before 2020? \_\_\_\_\_

\*If the American Opportunity Tax credit (and Hope Scholarship credit) has been claimed for this student for any 3 or fewer tax years before 2020, this requirement is met.

For at least one academic period beginning (or treated as beginning) in 2020, has the student met both of the following? \_\_\_\_\_

(a) Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and

(b) Carried at least one-half the normal full-time workload for his or her course of study.

\*The standard for what is half of the normal full-time work load is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965. For 2020, treat an academic period beginning in the first 3 months of 2020 as if it began in 2020 if qualified education expenses for the student were paid in 2020 for that academic period.

As of the end of 2020, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? \_\_\_\_\_

**Head of Household Filing Status - answer *Y or N***

Are you, the taxpayer, unmarried on 12/31/20 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person? \_\_\_\_\_

**General - answer *Y or N***

Can you provide documentation to substantiate the above answers? \_\_\_\_\_

Have you ever had any of these credits disallowed or reduced in the past? \_\_\_\_\_



### 2020 Form 1040 Tax Engagement Letter

Client Name(s): \_\_\_\_\_

1. We are pleased to confirm our understanding of the arrangements for your income tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will help you avoid overlooking important information and contribute to the cost-efficient preparation of your returns. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3<sup>rd</sup> party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rates and minimums.

#### **Tax Preparer Responsibilities**

3. We will prepare your 2020, and only your 2020 Federal and **Specific State(s)/Cities:** Alabama, \_\_\_\_\_ Individual income tax Form 1040 and the related Federal and **Specific State(s)/Cities** income tax return schedules from information you furnish us. We will not audit, review, compile or otherwise verify the data you submit although we may ask you to clarify some of the information. Our minimum fee to prepare an individual federal and Alabama tax return is \$240 (\$170 Federal + \$70 Alabama), and your fee will be based upon the applicable minimum billing rates per form and the amount of time required to complete your return and to conduct related consultations not billed separately. If applicable (monthly clients only), our fee is based on the Client Service Agreement. We are not responsible for returns prepared by other preparers. ***If you have taxable activity in a state/city other than that specifically listed you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing us of the applicable states. We will prepare only those state/city returns specifically listed above.***

***4. We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies listed in number 3, above. Any other required services, forms or other actions on our part require a separate written, signed engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements other than the one(s) which you have requested in paragraph 3 above.***

#### **Taxpayer Responsibilities**

5. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040. ***If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.***

6. If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. US citizens are required to report worldwide income on their US tax return. Unless otherwise specifically agreed in writing, we will not

prepare, file, or provide assistance with this form. If you would like to add Form 114 to this engagement, please use the Comments or Additional Requests space provided at the end of this letter.

7. In addition, the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926) ); and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

8. You acknowledge that you have reported all 2020 income you received including barter, crypto-currency, consumer-to-consumer activity, cash-based revenues and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable Forms W-2 and W-3 with the Social Security Administration and IRS for business employees or home workers.

#### **Other Items**

***9. Unless you pay the Optional Audit Retainer Fee with the applicable tax year's return preparation fee, our fee does not include responding to inquires or examination by taxing authorities or third parties. You will be separately billed for related time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter.***

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, and the required documents to support charitable contributions for three years from the filing date. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3<sup>rd</sup> parties including, but not limited to, K1's, 1099s, 1098s, and receipts and similar items. ***We DO NOT automatically file tax extensions for clients-you must notify us if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We must receive all of your information by March 24 in order to complete your return in a timely manner and information received after that date may cause your return to be extended and completed after the April 15 due date. Extensions will be billed separately at \$45. Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest. You will need to make arrangements to sign and pay for your returns before noon on April 15.*** The last day that an extended individual income tax return can be filed is October 15 and you will need to make arrangements to sign and pay for your returns before noon on October 15. Information for extended tax returns must be received by our office no later than September 20 in order for us to complete your return by the final deadline. Information received after September 20 will require that you sign an Acknowledgement of Late Submitted Tax Return Information form and you will agree to not hold our firm responsible for the timeliness of the return or any penalties or interest for failure to file timely.

11. Equity loans are not deductible unless the mortgage funds are used to buy, build or improve your personal residence and does not exceed the allowable mortgage debt. To comply with these rules we need to know any amounts borrowed against your home, the date borrowed and the use of the funds.

***12. Business Owners: When a self-employed taxpayer reduces taxable income through tax deductions there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents. Additionally, new state laws regarding the collection of sales tax by online sellers require separate registration, collection, filing and payment with many states at very low activity levels. We were not engaged to, nor did we, determine whether individual state sales tax rules apply to your business. Determination of whether an individual state's sales tax rules apply to your activity are your responsibility unless we have a SEPARATE written engagement letter acknowledging our responsibility to determine or apply sales tax rules for an individual state. Failure to register and file with an appropriate state may expose you to severe penalties.***

13. Privacy laws established by the IRS prohibit us from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these regulations we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

14. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

15. It is our policy to keep records related to this engagement for seven years after which they are destroyed. **However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.** If you move or do not wish to receive an organizer, please notify us or we will send the organizer to the address we used on your prior year's tax return.

16. In the interest of facilitating our services to you, we may utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 30 days after the earlier of your or our termination of services under this agreement or April 15, unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement.

17. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors unless **specifically and in writing by separate agreement an investment advisor representative is hired for that purpose.** Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. Unless otherwise specifically agreed to in a separate engagement letter signed by both parties, we will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

18. Payments for billings are due upon receipt. Payment must be received prior to our firm electronically filing or releasing your tax returns for mailing. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

19. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

***20. From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification the state board of accountancy prohibits us from signing any such document and any third party request to do so is a violation of those rules prohibiting us, by law, from the***

**issuance of an opinion without performing an audit. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.**

21. We are required to obtain a copy of Form W-2 1099-R and 1095 before we are allowed to electronically file your return under the rules of IRS Circular 230.

22. Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at Accountant's office located in Cullman, Alabama, USA, and Cullman, Alabama, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Alabama.

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

24. You consent to the assignment of your account and the transfer of your records in the event that the firm changes its doing business as name, form of ownership, consolidates, sells, and/or merges.

25. While we are, of course, available to provide you with tax and business planning services, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into writing for you.

26. We appreciate the opportunity to serve you. Please date and sign this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. In addition, by signing below, you authorize our firm to receive financial information from outside sources that is necessary for the completion of your tax return. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

*Jeb Williamson, CPA, LLC*

_____ (Client Signature)	_____ (Date)
_____ (Client Signature)	_____ (Date)
I (We) have read the above terms of the engagement letter and agree with the terms of this engagement.	

**Comments or Additional Requests:**

Do you need our firm to prepare:  
Form 114, Report of Foreign Bank and Financial Accounts(FBAR)? circle one: Y N

General: 1040 Personal Information

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

Mark if you were married but living apart all year \_\_\_\_\_ Mark if your nonresident alien spouse does not have an ITIN \_\_\_\_\_

Taxpayer Spouse

Social security number \_\_\_\_\_

First name \_\_\_\_\_

Last name \_\_\_\_\_

Occupation \_\_\_\_\_

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank) \_\_\_\_\_

Mark if legally blind \_\_\_\_\_

Mark if dependent of another taxpayer \_\_\_\_\_

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N) \_\_\_\_\_

Date of birth \_\_\_\_\_

Date of death \_\_\_\_\_

Work/daytime telephone number/ext number \_\_\_\_\_

Do you authorize us to discuss your return with the IRS (Y, N) \_\_\_\_\_

General: 1040, Contact Present Mailing Address

Address \_\_\_\_\_

Apartment number \_\_\_\_\_

City/State postal code/Zip code \_\_\_\_\_

Foreign country name \_\_\_\_\_

Foreign phone number \_\_\_\_\_

Home/evening telephone number \_\_\_\_\_

Taxpayer email address \_\_\_\_\_

Spouse email address \_\_\_\_\_

General: 1040 Dependent Information

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

Credits: 2441 Child and Dependent Care Expenses

Provider information:

Business name \_\_\_\_\_

First and Last name \_\_\_\_\_

Street address \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) \_\_\_\_\_

Amount paid to care provider in 2020 \_\_\_\_\_

Taxpayer Spouse

Employer-provided dependent care benefits that were forfeited \_\_\_\_\_

Credits: Rebate **Economic Impact Payment (EIP)/Stimulus Payment**

Please provide all copies of Notices 1444 and 1444-B that you receive.

Economic impact payment(s) (EIP) received (also known as the stimulus payment):	Taxpayer	Spouse
EIP 1	_____	_____
EIP 2	_____	_____
Mark if taxpayer or spouse, if married, was member of US Armed Forces in 2020	_____	_____

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive. Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Retirement: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive. Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: K1, K1T **Schedules K-1**

Please provide all copies of Schedule K-1 that you receive. Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive. Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive. Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J \_\_\_\_\_ Payer's name \_\_\_\_\_ Payer's social security number \_\_\_\_\_  
 Payer's address, city, state, zip code \_\_\_\_\_  
 Amount received in 2020 \_\_\_\_\_ Amount received in 2019 \_\_\_\_\_

Income: B2 **Dividend Income**

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

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income **Other Income**

Please provide copies of all supporting documentation.

State and local income tax refunds \_\_\_\_\_ 2020 Information \_\_\_\_\_ Prior Year Information \_\_\_\_\_

Alimony received \_\_\_\_\_ T/S \_\_\_\_\_ Agreement Date \_\_\_\_\_ 2020 Information \_\_\_\_\_ Prior Year Information \_\_\_\_\_

Unemployment compensation \_\_\_\_\_ Taxpayer \_\_\_\_\_ Spouse \_\_\_\_\_ Prior Year Information \_\_\_\_\_

Unemployment compensation repaid \_\_\_\_\_

Social security benefits \_\_\_\_\_

Medicare premiums to be reported on Schedule A \_\_\_\_\_

Railroad retirement benefits \_\_\_\_\_

T/S/J \_\_\_\_\_ 2020 Information \_\_\_\_\_ Prior Year Information \_\_\_\_\_

Other Income: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

1040 Adj: IRA

### Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer

Spouse

Traditional IRA Contributions for 2020 -

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2020

Roth IRA Contributions for 2020 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2020

Educate: Educate2

### Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2020 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2020 Information	Prior Year Information
___	_____	_____	_____
___	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2020. Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____

\*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

### Job Related Moving Expenses

Complete this section if you moved to a new home due to service in the armed forces.

Description of move \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Mark if the move was due to service in the armed forces \_\_\_\_\_

Number of miles from old home to new workplace \_\_\_\_\_

Number of miles from old home to old workplace \_\_\_\_\_

Mark if move is outside United States or its possessions \_\_\_\_\_

Transportation and storage expenses \_\_\_\_\_

Travel and lodging (not including meals) \_\_\_\_\_

Total amount reimbursed for moving expenses \_\_\_\_\_

1040 Adj: OtherAdj

### Other Adjustments to Income

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2020 Information	Prior Year Information
___	___	_____	_____	_____	_____

Street address \_\_\_\_\_

City, State and Zip code \_\_\_\_\_

\*Enter the divorce/separation agreement date

Taxpayer

Spouse

Prior Year Information

Educator expenses:

_____	_____	_____	_____
_____	_____	_____	_____

Other adjustments:

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____



Itemized: A1

## Medical and Dental Expenses

T/S/J		2020 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid***	_____	_____
—	Long-term care premiums you paid***	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items	_____	_____

\*\*\*Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1

## Tax Expenses

T/S/J		2020 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2019 state and local income taxes paid in 2020	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

Itemized: A2

## Interest Expenses

T/S/J		2020 Information	Prior Year Information
—	Home mortgage interest From Form 1098	_____	_____
T/S/J	Other home mortgage interest paid to individuals:		
	Payee's Name	SSN or EIN	
—	_____	_____	_____
	Address	City	State Zip Code
T/S/J	_____	_____	_____
—	Investment interest expense, other than on Sch K-1s:		
	Refinancing Information: Refinance #1		Refinance #2
T/S/J	_____	_____	_____
—	Recipient/Lender name	_____	_____
—	Total points paid at time of refinance	_____	_____
—	Date of refinance	_____	_____
—	Term of new loan (in months)	_____	_____
—	Reported on Form 1098 in 2020	_____	_____

Itemized: A3

## Charitable Contributions

T/S/J		2020 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3, A-St

## Miscellaneous Deductions

T/S/J		2020 Information	Prior Year Information
—	Other expenses	_____	_____
—	_____	_____	_____
—	Gambling losses (enter only if you have gambling income)	_____	_____
	***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA		
T/S/J	_____	_____	_____
—	Unreimbursed expenses***	_____	_____
—	Union dues, other than amounts reported on Form W-2***	_____	_____
—	Tax preparation fees***	_____	_____
—	Other expenses, subject to 2% AGI limitation***:	_____	_____
—	_____	_____	_____
—	_____	_____	_____
—	Safe deposit box rental***	_____	_____
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***	_____	_____

General: Bank

## Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_\_\_

Primary account:

Financial institution routing transit number \_\_\_\_\_

Name of financial institution \_\_\_\_\_

Your account number \_\_\_\_\_

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_

Name of financial institution \_\_\_\_\_

Your account number \_\_\_\_\_

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_

Name of financial institution \_\_\_\_\_

Your account number \_\_\_\_\_

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

## Identity Authentication

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_

Identification number \_\_\_\_\_

Issue date \_\_\_\_\_

Expiration date \_\_\_\_\_

Location of issuance \_\_\_\_\_

Document number (New York only) \_\_\_\_\_

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_

Identification number \_\_\_\_\_

Issue date \_\_\_\_\_

Expiration date \_\_\_\_\_

Location of issuance \_\_\_\_\_

Document number (New York only) \_\_\_\_\_

NOTES/QUESTIONS:

If you have an overpayment of 2020 taxes, do you want the excess:

Refunded \_\_\_\_\_

Applied to 2021 estimated tax liability \_\_\_\_\_

Do you expect a considerable change in your 2021 income? (Y, N) \_\_\_\_\_

If yes, please explain any differences:

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

Do you expect a considerable change in your deductions for 2021? (Y, N) \_\_\_\_\_

If yes, please explain any differences:

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

Do you expect a considerable change in the amount of your 2021 withholding? (Y, N) \_\_\_\_\_

If yes, please explain any differences:

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

Do you expect a change in the number of dependents claimed for 2021? (Y, N) \_\_\_\_\_

If yes, please explain any differences:

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

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes \_\_\_\_\_

2020 Federal Estimated Tax Payments

2019 overpayment applied to 2020 estimates \_\_\_\_\_

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

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

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	7/15/20	_____	_____	_____	_____
2nd quarter payment	7/15/20	_____	_____	_____	_____
3rd quarter payment	9/15/20	_____	_____	_____	_____
4th quarter payment	1/15/21	_____	_____	_____	_____
Additional payment		_____	_____		

\*Method of payment indicated in prior year

EFW = Electronic funds withdrawal      EFTPS = Electronic Federal Tax Payment System

Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
State postal code \_\_\_\_\_

Amount paid with 2019 return \_\_\_\_\_  
2019 overpayment applied to '20 estimates \_\_\_\_\_  
Treat calculated amounts as paid \_\_\_\_\_

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

2020 City Estimated Tax Payments

City #1  
 City name \_\_\_\_\_  
 Amount paid with 2019 return \_\_\_\_\_  
 2019 overpayment applied to '20 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

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

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

City #2  
 City name \_\_\_\_\_  
 Amount paid with 2019 return \_\_\_\_\_  
 2019 overpayment applied to '20 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

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

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

City #3  
 City name \_\_\_\_\_  
 Amount paid with 2019 return \_\_\_\_\_  
 2019 overpayment applied to '20 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

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

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

City #4  
 City name \_\_\_\_\_  
 Amount paid with 2019 return \_\_\_\_\_  
 2019 overpayment applied to '20 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

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

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



Preparer use only

Principal business or profession

2020 Information

Prior Year Information

Advertising

Car and truck expenses

Commissions and fees

Contract labor

Depletion

Depreciation

Employee benefit programs (Include Small Employer Health Ins Premiums credit):

\_\_\_\_\_

\_\_\_\_\_

Insurance (Other than health):

\_\_\_\_\_

\_\_\_\_\_

Interest:

Mortgage (Paid to banks, etc.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Other:

\_\_\_\_\_

\_\_\_\_\_

Legal and professional services

Office expense

Pension and profit sharing:

\_\_\_\_\_

\_\_\_\_\_

Rent or lease:

Vehicles, machinery, and equipment

Other business property

Repairs and maintenance

Supplies

Taxes and licenses:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Travel and meals:

Travel

Meals (Enter 100% subject to 50% limitation)

Meals (Enter 100% subject to DOT 80% limit)

Utilities

Wages (Less employment credit):

\_\_\_\_\_

\_\_\_\_\_

Other expenses:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Control Totals

Preparer use only

2020 Information

Prior Year Information

Description \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ State postal code \_\_\_\_\_

Physical address: Street \_\_\_\_\_

City, state, zip code \_\_\_\_\_

Foreign country \_\_\_\_\_

Foreign province/county \_\_\_\_\_

Foreign postal code \_\_\_\_\_

Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) \_\_\_\_\_

Description of other type (Type code #8) \_\_\_\_\_

Did you make any payments in 2020 that require you to file Form(s) 1099? (Y,N) \_\_\_\_\_

If "Yes", did you or will you file all required Forms 1099? (Y, N) \_\_\_\_\_

Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) \_\_\_\_\_

Percentage of ownership if not 100% \_\_\_\_\_

Business use percentage, if not 100% (Not vacation home percentage) \_\_\_\_\_

Rent and Royalty Income

Rents and royalties

2020 Information

Prior Year Information

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Rent and Royalty Expenses

2020 Information

Percent if not 100%

Prior Year Information

Advertising \_\_\_\_\_

Auto \_\_\_\_\_

Travel \_\_\_\_\_

Cleaning and maintenance \_\_\_\_\_

Commissions: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Insurance: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Legal and professional fees \_\_\_\_\_

Management fees: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Mortgage interest paid to banks, etc (Form 1098) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Other mortgage interest \_\_\_\_\_

Qualified mortgage insurance premiums \_\_\_\_\_

Other interest: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Repairs \_\_\_\_\_

Supplies \_\_\_\_\_

Taxes: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Utilities \_\_\_\_\_

Depreciation \_\_\_\_\_

Depletion \_\_\_\_\_

Other expenses: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Control Totals

Preparer use only  
Description \_\_\_\_\_

**Refinancing Points**

Preparer - Enter on Screen Rent

	2020 Information	Prior Year Information
Refinancing points paid -		
Recipient's/Lender's name	_____	
Date of refinance	_____	
Total # Payments	_____	
Reported on 1098 in 2020	_____	
Total points paid	_____	
Points deemed as paid in current year (Preparer use only)	_____	
Refinancing points paid -		
Recipient's/Lender's name	_____	
Date of refinance	_____	
Total # Payments	_____	
Reported on 1098 in 2020	_____	
Total points paid	_____	
Points deemed as paid in current year (Preparer use only)	_____	
Refinancing points paid -		
Recipient's/Lender's name	_____	
Date of refinance	_____	
Total # Payments	_____	
Reported on 1098 in 2020	_____	
Total points paid	_____	
Points deemed as paid in current year (Preparer use only)	_____	

**Vacation Home Information**

Preparer - Enter on Screen Rent-3

	2020 Information	Prior Year Information
Number of days home was used personally	_____	_____
Number of days home was rented	_____	_____
Number of day home owned, if not 366	_____	_____
Carryover of disallowed operating expenses into 2020	_____	
Carryover of disallowed depreciation expenses into 2020	_____	

**Passive and Other Information**

Preparer - Enter on Screen Rent-2

Preparer use only Carryovers	Non-QBI and Tax	For QBI & Tax	AMT
Operating			
Short-term capital			
Long-term capital			
28% rate capital			
Section 1231 loss			
Ordinary business gain/loss			
Section 179			

NOTES/QUESTIONS:



Please provide all Forms 1099-K

Preparer use only

	2020 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	—	
Employer identification number	_____	
Description	_____	
Principal Product	_____	
State postal code	_____	
Accounting method (1 = Cash, 2 = Accrual)	_____	_____
Agricultural activity code	_____	_____
Did you "materially participate" in this business? (Y, N)	_____	_____
Did you make any payments in 2020 that require you to file Form(s) 1099? (Y, N)	_____	_____
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____	_____
Mark if Schedule F net income or loss should be excluded from self-employment income	_____	_____
Medical insurance premiums paid by this activity	_____	_____
Long-term care premiums paid by this activity	_____	_____

Schedule F Income

Sales Code**	Income description	2020 Information	Prior Year Information
—	_____	_____	_____
—	_____	_____	_____
—	_____	_____	_____
—	_____	_____	_____
—	_____	_____	_____

\*\* Sales Codes

1 = Cash sales of items bought for resale	4 = Custom hire (machine work)
2 = Cash sales of items raised	5 = Other income
3 = Accrual sales	

	2020 Information	Prior Year Information
Cost or other basis of livestock and other items you bought for resale (Cash method)	_____	_____
Beginning inventory of livestock and other items (Accrual method)	_____	_____
Accrual cost of livestock, produce, grains, and other products purchased	_____	_____
Ending Inventory of livestock and other items (Accrual method)	_____	_____
Total cooperative distributions you received	_____	_____
Taxable cooperative distributions you received	_____	_____

	2020 Total	2020 Taxable	Prior Year Information
Agricultural program payments	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

	2020 Information	Prior Year Information
CRP payments received while enrolled to receive social security or disability benefits	_____	_____
Commodity credit loans reported under election:	_____	_____
_____	_____	_____
Total commodity credit loans forfeited	_____	_____
Taxable commodity credit loans forfeited	_____	_____

	2020 Total	2020 Taxable	Prior Year Information
Total crop insurance proceeds you received in 2020	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Mark if electing to defer crop insurance proceeds to 2021	_____	_____	_____
Crop insurance proceeds deferred from 2019	_____	_____	_____

Control Totals

Preparer use only

Description

	2020 Information	Prior Year Information
Car and truck expenses	_____	_____
Chemicals	_____	_____
Conservation expenses	_____	_____
Carryover from prior years	_____	_____
Custom hire (machine work)	_____	_____
Depreciation	_____	_____
Employee benefit programs (Include Small Employer Health Ins Premiums credit)	_____	_____
Feed purchased	_____	_____
Fertilizers and lime	_____	_____
Freight and trucking	_____	_____
Gasoline, fuel, and oil	_____	_____
Insurance (Other than health)	_____	_____
_____	_____	_____
_____	_____	_____
Mortgage interest (Paid to banks, etc.)	_____	_____
_____	_____	_____
_____	_____	_____
Other interest	_____	_____
Labor hired (Less employment credit)	_____	_____
Pension and profit sharing	_____	_____
Rent - vehicles, machinery, and equipment	_____	_____
Rent - other	_____	_____
Repairs and maintenance	_____	_____
Seed and plants purchased	_____	_____
Storage and warehousing	_____	_____
Supplies purchased	_____	_____
Taxes:	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Utilities	_____	_____
Veterinary, breeding, and medicine	_____	_____
Other expenses:	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Preproductive period expenses	_____	_____

