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ENGAGEMENT LETTER – 2020 TAX YEAR

COVID 19 safety response: To protect our clients and co-workers, we are limiting in person meetings and entrance into the office. Meetings are by phone, at your car, or at front sidewalk. We have a mail slot in the door for drop offs, or you can call us and arrange a time to bring your documents to the door. Delivery is made by appointment at your car or by mail. If you have COVID 19 symptoms or exposure, please do not come by the office until your quarantine is over.

This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

Engagement Objective and Scope

We will prepare the following federal and state income tax returns for the year ended December 31, 2020:

- Form 1040 U.S. Individual Income Tax Return
- Form 500 Georgia Individual Income Tax Return

We will only prepare the tax returns identified above after we have received the requested information indicating your acceptance of this Agreement. We will rely upon the completeness and accuracy of the information and representations. You provide to us to prepare your tax returns. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service (IRS) and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

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 and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

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. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

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 issued by the American Institute of Certified Public Accountants and U.S. Treasury Department 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 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, 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 material 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.

Confidentiality

If the tax returns prepared in connection with this engagement are filed using 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 spouse 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. In the event we conclude that such services are necessary to prepare your tax returns, we will advise you in writing before services are performed and bill you for the required services. You agree to pay for those required services.

Prior year review

Our review of the prior year’s tax return will necessarily be limited and may not find all errors. We will, however, bring to your attention any errors that we find. If you ask us to prepare amended tax returns and address any other matters arising as a result of any error, and we agree to amend the returns, we will confirm this engagement in a separate Agreement.

Estimated tax payments

You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2021 tax year based upon the information you provide to prepare your 2020 tax returns. Updating recommended payments to more closely reflect your actual current year's income is not within the scope of this engagement. If you would like us to provide this service, we will confirm this update in a separate Agreement.

Tax planning services

Tax planning services are not within the scope of this engagement. During the course of preparing the tax returns identified above, we may bring to your attention potential tax saving strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, and we agree to provide them to you, we will confirm this engagement in a separate Agreement.

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 inquiry. If you ask us to represent you, and we agree to represent you, we will confirm this engagement in a separate Agreement.

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.

Tax advice

Any advice we may provide is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in Circular 230, sec. 10.37, Requirements for Written Advice.

Client Responsibilities

We will provide you with an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You must complete the tax organizer with accurate and complete information, including any changes to phone, email, address, and alternate contact. Income from all sources, including those outside of the U.S., is required.

We rely upon the accuracy and completeness of both the information you provide in the income tax organizer and other supporting data you provide in rendering professional services to you.

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, and deductions 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.

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. If you ask us to prepare these returns, we will confirm this representation in a separate engagement letter.

Gift received from foreign persons

If you received a gift or bequest from a foreign person or trust, you may be required to file a separate IRS Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts* or Form 3520-A, *Annual Information Return of Foreign Trust with a U.S. Owner*. If you ask us to prepare this return, and we agree to prepare it, we will confirm this in a separate engagement letter.

Personal expenses

You are responsible for ensuring that personal expenses, if any, are separated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

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 we will confirm this in a separate Agreement.

You are responsible for determining your tax filing obligations with any state or local authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes, and business licenses. 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. You acknowledge that the scope of our services under this Agreement does not include any services related to your compliance with tax obligations other than those identified in the *Engagement Objective and Scope* section of this Agreement. If you ask us to prepare any other returns, and we agree to do so, we will confirm this engagement in a separate Agreement.

U.S. filing obligations related to foreign investments

Based on the information you provide, you may have additional filing obligations including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 5472);

- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);
- U.S. person with interests in a foreign disregarded entity (Form 8858);
- Statement of specified foreign assets (Form 8938).

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”). The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, and we agree to prepare the FBAR, we will confirm this representation in a separate engagement letter.

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 that you have a direct or indirect interest in, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. Only advice that is in writing may be relied upon. 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.

Other income, losses and expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations,

including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements. Unemployment funds received are taxable and a form is issued by the State. Complete the sheet for PPP loan, EIDL, SBA loan, and any other grants or funds that you may have received or that may have been forgiven.

Ultimate responsibility

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy your tax returns and accompanying schedules and statements for review prior to filing with the IRS and state 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 Form GA-8453, *state authorization form* before your returns can be filed electronically. If you do not sign Form 8879 and Form GA-8453, we will require you to come to our office to pick up your returns so that you can mail the returns to the appropriate filing authorities.

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

We expect to begin our services upon receipt of the completed 2020 income tax organizer and all documents requested either in the organizer or by our office.

Our services will conclude upon the earlier of:

- the filing and acceptance of your 2020 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns for your review and filing with the appropriate tax authorities,
- written notification by either party that the engagement is terminated, or
- one year from the execution date of this agreement.

Extensions of Time to File Tax Returns

The original filing due dates for your tax returns are April 15, 2021 for federal and state. **The information needed to complete the tax returns must be received no later than March 17 so that most returns may be completed by the original filing due dates.**

It may be necessary to apply for an extension of the filing deadline if there are unresolved tax 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.

To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing. Our firm will not file these applications unless we receive your express written authorization to file for an extension. In some cases, your

signature may be needed on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns and can be substantial.

Penalties and Interest Charges

Federal, state, and local taxing 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.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

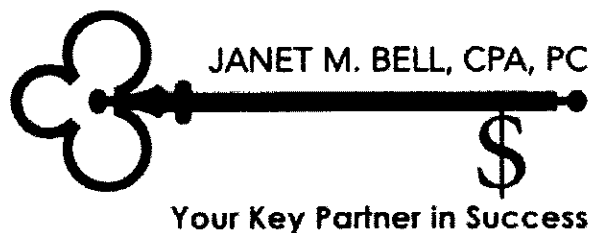
Professional Fees

Payment is due in full at the earlier of delivery or when the return is completed. Our fee is based upon the volume and complexity of the work and our professional time. In addition, the fee depends on the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by us to complete this engagement on a timely basis. Additional fees will be charged for incomplete tax organizers.

You agree to pay all fees incurred when due. We require that all outstanding invoices be paid prior to releasing the completed tax returns. We will not initiate services until we receive all requested information, and we may request a retainer.

We appreciate the opportunity to be of service to you. To accept the firm's offer to perform services based upon the terms set forth in this Agreement, forward the completed tax organizer and other tax return information requested to us. By doing so, you are agreeing to be bound by the terms set forth above.

Best regards,
Janet M. Bell, CPA



2020 TAX ORGANIZER

Taxpayer Information		Spouse Information	
Last name	_____	Last name.....	_____
First name	_____	First name	_____
Middle Initial.....	_____	Middle Initial.....	_____
Suffix.....	_____	Suffix.....	_____
Social security number.....	_____	Social security number	_____
Occupation	_____	Occupation.....	_____
Work phone	_____	Work phone.....	_____
Ext ...	_____	Ext ...	_____
Cell phone.....	_____	Cell phone	_____
E-mail address.....	_____	E-mail address.....	_____
Date of birth.....	_____	Date of birth	_____
Address	_____		Apartment number.....
City	_____	State.....	_____
Home phone.....	_____	ZIP Code.....	_____
Fax number	_____		

Dependent Information					
First name	MI	Social Security Number	Date of Birth	Months Lived with Taxpayer	Child Care Expense
Last name	Suffix	Relationship			
.....
.....
.....
.....

Child and Dependent Care Provider Expenses			
Name	Address	ID Number	Amount Paid
.....
.....
.....

Education Tuition and Fees
 Attach all Form 1098-Ts and a list of your qualified education expenses.

Student Loan Interest Paid
 Enter total 2020 qualified student loan interest..... _____

Attach Form(s) W-2 – Wages, Salaries, Tips and Other Compensation

Employer Name	Amount
_____	_____
_____	_____
_____	_____

Attach Form(s) 1099-R – Distributions from Pensions, Annuities, Retirement, Profit-Sharing, IRAs, etc

1099-R Payer Name	Amount
_____	_____
_____	_____
_____	_____

Attach Form(s) SSA-1099 – Social Security/Railroad Benefits

	Taxpayer	Spouse
Social Security Benefits from Form SSA-1099	_____	_____
Railroad Retirement Benefits from Form RRB-1099	_____	_____
Medicare B premiums withheld	_____	_____
Medicare C premiums withheld	_____	_____
Medicare D premiums withheld	_____	_____

Attach Form(s) 1099-MISC – Miscellaneous Income and 1099-NEC

1099-MISC Payer Name and 1099-NEC Payer Name

Attach Form(s) 1099-INT – Interest Income

1099-INT Payer Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____

Attach Form(s) 1099-DIV – Dividend Income

1099-DIV Payer Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____

Attach Form(s) 1099-B, 1099-S – Sales of Stocks, Bonds, Real Estate, etc

Attach all stock sale transaction information, including initial cost information.

Other Government Forms to attach:

Form(s) 1099-G – Certain Government Payments, Schedule K-1s – Partnership, S-Corporation, Trust or Estate Income, Form(s) W-2G – Gambling or Lottery Winnings, Form(s) 1099-Q – Payments from Qualified Education Programs

Other Income:

Alimony, jury duty, unreported tips, disability income, etc. Business, rentals, farms: Attach income and expenses for any business, rental or farm you own. Include a list of all new equipment acquired this year, including date of purchase and cost.

Retirement Plan Contributions	Taxpayer	Spouse
Traditional IRA contributions made for 2020	_____	_____
Roth IRA contributions made for 2020	_____	_____
SEP, Keogh, Individual 401(k) or SIMPLE Contributions	_____	_____

2020 Deductions

Medical and Dental Expenses	2020 Amount	
Prescription medications	_____	_____
Health insurance premiums	_____	_____
Doctors, dentists, etc	_____	_____
Hospitals, clinics, etc	_____	_____
Eyeglasses and contact lenses	_____	_____
Miles driven for medical purposes.....	_____	_____
Other medical and dental expenses: _____	_____	_____
<hr/>		
Taxes	2020 Amount	
Real estate taxes paid on principal residence	_____	_____
Real estate taxes paid on additional homes or land	_____	_____
Auto license registration fees based on the value of the vehicle	_____	_____
Other personal property taxes	_____	_____
<hr/>		
Interest Expenses	2020 Amount	
Home mortgage interest paid – Attach Form(s) 1098.		
Lender's Name	_____	_____
Points paid on loan to buy, build or improve main home	_____	_____
Lender's Name	_____	_____
<hr/>		
Cash/Check/Credit Contributions	2020 Amount	
_____	_____	_____
_____	_____	_____
_____	_____	_____
<hr/>		
Noncash Charitable Contributions	2020 Amount	
Attach all receipts with details listing the following information: Donee, donee address, description of donation, date acquired and date contributed, your cost, value at time of donation, and how you acquired the property.		
<hr/>		
Miscellaneous Deductions	2020 Amount	
Union and professional dues	_____	_____
Professional subscriptions, books, supplies	_____	_____
Uniforms and protective clothing (including cleaning)	_____	_____
Job search costs	_____	_____
Taxpayer educator expenses.....	_____	_____
Spouse educator expenses	_____	_____
Tax return preparation fees	_____	_____
Safe deposit box rental	_____	_____
Gambling losses (to the extent of gambling income)	_____	_____
Other expenses (list): _____	_____	_____

Tax Payments

ORG40

2020 ESTIMATED TAX PAYMENTS

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1 Qtr 1 due by 07/15/20.....								
2 Qtr 2 due by 07/15/20.....								
3 Qtr 3 due by 09/15/20.....								
4 Qtr 4 due by 01/15/21.....								
5 a Additional payments ...								
b Additional payments ...								
c Additional payments ...								
d Additional payments ...								

OTHER TAX PAYMENTS

	Federal	State	Local
6 2019 overpayment applied to 2020			
7 Balance due paid with 2019 return			
8 a 2019 Quarter 4 payments paid in 2020			
b 2019 extension payments paid in 2020			
9 Other taxes paid in 2020 for prior years (include explanation)			

2021 ESTIMATED TAX WORKSHEET

If you expect any significant change in your income or expenses in 2021, please enter the increase or decrease below.

Income

10 Wages	Taxpayer	_____
	Spouse	_____
11 Self-Employment Income	Taxpayer	_____
	Spouse	_____
12 Capital Gains (sale of stock, real estate, etc)		_____
13 Other Income:		
Description		_____

Deductions

14 Allowable Itemized Deductions	_____
15 Other deductions (such as alimony paid, early withdrawal penalties, etc):	
Description	_____
16 Federal Withholding	_____
17 Number of personal exemptions expected for 2021	_____

ADDITIONAL INFORMATION

18 Check to use your 2020 tax amount for your 2021 estimate	<input type="checkbox"/>
19 If you have an overpayment of 2020 taxes, check the box to indicate how you want your overpayment applied.	
a Apply entire overpayment to next year and refund excess	<input type="checkbox"/>
b Apply entire overpayment to first quarter and refund excess	<input type="checkbox"/>
20 Amount to apply if not entire overpayment	_____
21 Number of installments for estimated tax (1 - 4)	_____

ORG40

General Questions

ORG3

PERSONAL INFORMATION

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1 Did you receive an Economic Impact (Stimulus) Payment? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, how much did you receive? | | |
| 2 Did your marital status change during 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , explain | | |
| 3 Do you want to allow your tax preparer to discuss this year's return with the IRS? | <input type="checkbox"/> | <input type="checkbox"/> |
| If no , enter another person (if desired) to be allowed to discuss this return with the IRS.
Caution: Review any transferred information for accuracy. | | |
| Designee's Name | | |
| Phone Number | | |
| Personal Identification Number (5 digit PIN) | | |
| 4 Do you or your spouse plan to retire in 2021? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 Were you or your spouse permanently and totally disabled in 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 Enter date of death for taxpayer or spouse (if during 2020 or 2021): Taxpayer: _____ Spouse: _____ | | |
| 7 Were you or your spouse a member of the U.S. Armed Forces during 2020? | <input type="checkbox"/> | <input type="checkbox"/> |

DEPENDENT INFORMATION

- | | Yes | No |
|---|--------------------------|--------------------------|
| 8 a Do you have dependents who must file? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes , do you want us to prepare the return(s)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 a Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,200? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes , do you want to include your child's income on your return? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 Are any of your dependents not U.S. citizens or residents? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 Did you provide over half the support for any other person during 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you incur adoption expenses during 2020? | <input type="checkbox"/> | <input type="checkbox"/> |

IRA, PENSION AND EDUCATION SAVINGS PLANS

- | | Yes | No |
|---|--------------------------|--------------------------|
| 13 Did you take a retirement account distribution related to the corona virus or a natural disaster? | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 Did you receive payments from a pension or profit-sharing plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? | <input type="checkbox"/> | <input type="checkbox"/> |
| 16 a Did you convert all or part of a regular IRA into a Roth IRA? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did you roll over all or part of a qualified plan into a Roth IRA? | <input type="checkbox"/> | <input type="checkbox"/> |
| 17 Did you contribute to a Coverdell Education Savings Account? | <input type="checkbox"/> | <input type="checkbox"/> |

ITEMS RELATED TO INCOME/LOSSES

- | | Yes | No |
|--|--------------------------|--------------------------|
| 18 Did you receive any disability payments in 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| 19 Did you receive tip income not reported to your employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| 20 a Did you buy, sell, refinance, or abandon a principal residence or other real property in 2020? (Attach copies of any escrow statements or Forms 1099.) | <input type="checkbox"/> | <input type="checkbox"/> |
| b If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home? | <input type="checkbox"/> | <input type="checkbox"/> |
| c Are you planning to purchase a home soon? | <input type="checkbox"/> | <input type="checkbox"/> |
| 21 Did you incur any casualty or theft losses during 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| 22 Did you incur any non-business bad debts? | <input type="checkbox"/> | <input type="checkbox"/> |

PRIOR YEAR TAX RETURNS

- | | Yes | No |
|---|--------------------------|--------------------------|
| 23 Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , enclose agent's report or notice of change. | | |
| 24 Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return? | <input type="checkbox"/> | <input type="checkbox"/> |

General Questions (continued)

ORG3

FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES

- | | Yes | No |
|--|--------------------------|--------------------------|
| 25 Did you have foreign income or pay any foreign taxes in 2020 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 26 a At any time during 2020, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during 2020? Report all interest income on Org 11 | <input type="checkbox"/> | <input type="checkbox"/> |
| 27 Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 28 Did you at any time during 2020, have an interest in or any authority over any foreign accounts or assets (i.e. stocks, bonds, mutual funds, partnership interests, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year? | <input type="checkbox"/> | <input type="checkbox"/> |

HEALTH AND LIFE INSURANCE

- | | Yes | No |
|---|--------------------------|--------------------------|
| 29 Did you receive Form 1095-A (Health Coverage)? If so, please attach..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 30 a Did you or your spouse have self-employed health insurance? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job? | <input type="checkbox"/> | <input type="checkbox"/> |
| 31 Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are payable to beneficiaries named by you? | <input type="checkbox"/> | <input type="checkbox"/> |
| 32 Did you contribute to or receive distributions from a Health Savings Account (HSA)? | <input type="checkbox"/> | <input type="checkbox"/> |

MISCELLANEOUS

- | | Yes | No |
|--|--------------------------|--------------------------|
| 33 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2020? If yes, please attach details | <input type="checkbox"/> | <input type="checkbox"/> |
| 34 Did you start paying mortgage insurance premiums in 2020? If yes, please attach details | <input type="checkbox"/> | <input type="checkbox"/> |
| 35 Did you purchase a motor vehicle or boat during 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, attach documentation showing sales tax paid. | | |
| 36 Did you purchase an energy efficient vehicle in 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, enter year, make, model, and date purchased: _____ | | |
| 37 Did you donate a vehicle in 2020? If yes, attach Form 1098C | <input type="checkbox"/> | <input type="checkbox"/> |
| 38 What was the sales tax rate in your locality in 2020? _____ % State ID _____ | | |
| 39 Did you or your spouse make gifts of over \$15,000 to an individual or contribute to a prepaid tuition plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| 40 Did you make gifts to a trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 41 If there were dues paid to an association, was any portion required to be non-deductible due to political lobbying by the association? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach details. | | |
| 42 Did you or your spouse participate in a medical savings account in 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach Form 1099-SA (Distributions from an HSA, Archer MSA or Medicare+Choice MSA.) | | |
| 43 Did you make a loan at an interest rate below market rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| 44 Did you pay any individual for domestic services in 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| 45 Did you pay interest on a student loan for yourself, your spouse, or your dependents? | <input type="checkbox"/> | <input type="checkbox"/> |
| 46 Did you, your spouse, or your dependents attend post-secondary school in 2020? | <input type="checkbox"/> | <input type="checkbox"/> |
| 47 Did a lender cancel any of your debt in 2020? (Attach any Forms 1099-A or 1099-C) | <input type="checkbox"/> | <input type="checkbox"/> |
| 48 Did you receive any income not included in this Tax Organizer? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach information. | | |
| 49 At any time during 2020, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? .. | <input type="checkbox"/> | <input type="checkbox"/> |
| 50 a Did you obtain a Paycheck Protection Program (PPP) loan? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes, has any portion of that loan been forgiven? | <input type="checkbox"/> | <input type="checkbox"/> |

ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND

- | | Yes | No |
|--|--------------------------|--------------------------|
| 51 If your tax return is eligible for Electronic Filing, would you like to file electronically? | <input type="checkbox"/> | <input type="checkbox"/> |
| 52 The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit? | <input type="checkbox"/> | <input type="checkbox"/> |

Caution: Review transferred information for accuracy.

53 If yes, please provide the following information:

- a Name of your financial institution
- b Routing Transit Number (must begin with 01 through 12 or 21 through 32)
- c Account number
- d What type of account is this? Checking Savings

Please attach a **voided** check (not a deposit slip) if your bank account information has changed.

ORG3

Business/Investment Questions

ORG4

	Yes	No
1 Did you receive stock from a stock bonus plan with your employer? (Do not include stock sales included on your W-2.)	<input type="checkbox"/>	<input type="checkbox"/>
2 Did you buy or sell any stocks or bonds in 2020 ? If yes , attach broker's information (such as Form 1099-Bs and broker annual statements) related to the transactions.	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you surrender any U.S. savings bonds during 2020 ?	<input type="checkbox"/>	<input type="checkbox"/>
4 Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses?	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you realize a gain or loss on property which was taken from you by destruction, theft, seizure, or condemnation?	<input type="checkbox"/>	<input type="checkbox"/>
6 Did you start a business, purchase a rental property or farm, or acquire interests in partnerships or S corporations?	<input type="checkbox"/>	<input type="checkbox"/>
7 Do you have any investments for which you were not personally 'at risk' (other than sole proprietorship or farm)?	<input type="checkbox"/>	<input type="checkbox"/>
8 Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC) during 2020 ?	<input type="checkbox"/>	<input type="checkbox"/>
9 Did you sell property or equipment on installment in 2020 ?	<input type="checkbox"/>	<input type="checkbox"/>
10 Did you have any business related educational expenses?	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you do a 'like-kind' exchange of property in 2020 ?	<input type="checkbox"/>	<input type="checkbox"/>
12 Deductions for travel and meals may be allowed under certain circumstances. Adequate records must be presented. Information must include: 1 Amount; 2 Time and place; 3 Date; 4 Business purpose; 5 Description of gift(s); and 6 Business relationship of recipient Do you have records to support expenses?	<input type="checkbox"/>	<input type="checkbox"/>
13 Did you purchase special fuels for non-highway use?	<input type="checkbox"/>	<input type="checkbox"/>
If yes , please list the type of use and the number of gallons for each fuel.		

Name of Business: _____

Received PPP loan money: Yes _____ No _____

Date Received _____ Amount _____

Bank _____

Notified of Forgiveness of PPP loan money: Yes _____ No _____

Date Forgiven _____ Amount Forgiven _____

Receipt of EIDL money: Yes _____ No _____

Date Received _____ Amount _____

Receipt of SBA loan: Yes _____ No _____

Date Received _____ Amount _____

Amount Forgiven, if payments waived _____

Receipt of County, City, or Other Grants: Yes _____ No _____

List each separately with the following information:

Description _____ Source _____

Date _____ Amount _____ Taxable : Yes ___ No _____

Attach Information verifying Taxable or Non-Taxable from Source

List each separately with the following information:

Description _____ Source _____

Date _____ Amount _____ Taxable : Yes ___ No ___

Attach Information verifying Taxable or Non-Taxable from Source

List each separately with the following information:

Description _____ Source _____

Date _____ Amount _____ Taxable : Yes ___ No ___

Attach Information verifying Taxable or Non-Taxable from Source

Any Other Funds Received or Forgiven in 2020:

Any Other Items to Discuss Related to 2020:
