KEVIN STREL, ENROLLED AGENT

STREL TAX SERVICES

HERE IS YOUR 2021 TAX ORGANIZER.

There is no need to fill this out if you have another well organized system that you use.
Please bring this organizer with you to our meeting, even if you don't fill it out.

Entering figures from official forms is unnecessary. Just give me the forms.

I always work directly from your W2's, 1098's and other official forms. Entering amounts from these in this organizer is your choice. (Please make a note where you do so I don't duplicate amounts). An exception to this may be 1099's received for rentals or business income. Please include these amounts in gross income on those pages.

Deadlines

The earlier the better. We need to have your paperwork in hand by March 1 to guarantee completion without extending. Actually, we have always finished on time for for those who come in a little late - but it's now tougher to guarantee it since the old IRS deadline of April 15 is back. Call us at ***(206) 463-4628*** to schedule.

Photos of paperwork

Please give us original documents, quality photocopies, or PDF files.
Mobile phone document photos are a problem for our scanning workflow.
Please avoid except for occasional situations. If it isn't practical to drop off originals, consider an iPhone / Android Scanner app. These are inexpensive and superb for working with paperwork.
See my reviews at ***strel.com/scan.php.***

Sticky notes and Highlighters don't scan well, so please avoid. Just make small notes in the margin of the document. If you must use a highlighters, please use the lightest yellow. Definitely not pink.

Working Remotely

While we always look forward to meeting clients in person, we can also meet virtually on Zoom. You can also use our user friendly client secure portal to discuss and share documents: It works just like text messaging. More on this at ***strel.com/verifyle.php***.

For cyber safety reasons we do not accept client info on USB memory sticks.

WE'RE MOVING

In late February, we will be moving to our newly remodeled office located only two blocks from our previous location at Spiceberry. We'll let you know when the move formally happens - until then, we'll see you at Spiceberry in Burton.

PO BOX 13440 BURTON, WA 98013 | (206) 463-4628 | KEVIN@STREL.COM

Extra copies and other client resources may be found online at Strel.com

What does this engagement to prepare your tax return include?

Our engagement to prepare your 2021 tax returns will conclude with the delivery or e-filing of your tax returns. Additional work, such as later work with audits, and responding to IRS letters will be invoiced, unless due to our error.

We are happy to answer quick tax questions throughout the year at no charge, however we may need to invoice our work if we have to research your issue.

Will we verify or audit your information?

We will depend on you to provide accurate and complete information. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

Should we encounter instances of unclear wording or conflicts in the interpretation of tax law, we will outline reasonable courses of action and the risks and consequences of each. We will adopt, on your behalf, the alternative you select, unless you ask us to do something that the IRS will see as "unreasonable" or illegal.

Our Payment and Fees

We try to quote our fee as closely as possible. If we find that significant extra billable work is required beyond what we expected, we'll let you know. We prefer Check, Cash and Venmo. Credit Cards are also accepted. Invoices are due and payable upon completion of our work.

Privacy Policy

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients. This can include client requests for non-tax related services, or as required by law.

We restrict access to personal information concerning you, except to our tax software and only those who need such information in order to provide our tax services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

Accepted By:

____ Taxpayer (Sign and Date)

____ Spouse (Sign and Date)

New 2021 Paperwork I will need

Stimulus Payment - Economic Impact Payment (EIP) - Letter 6475

- The third round of stimulus payments began (March/April 2021)
- Incomes under $160,000 married or $80,000 single.
- Each member of the family could have received up to $1,400.
- Unlike the first two payments, EIP3 was not limited to children under 17.

We will reconcile these payments and include unreceived funds in your refund. You won't need to pay back amounts overpaid to you.

Notice 1444-C was sent following the payments and Letter 6475 will be issued in January 2022 with a combined total. Either one is fine. Your refund will be delayed by several months if you give me an inaccurate figure, so I'd rather have the IRS Letter rather than an estimate from memory.

Advance Child Tax Credit Payments - Letter 6419

- The maximum amount for the Child Tax Credit (CTC) was increased from $2,000 to $3,600 for each child 5 years old and under. (Income limits applied)
- For children ages 6 - 17, the maximum increased to $3,000.
- In July 2021, eligible families (that did not opt out) began receiving advanced CTC payments up to $300 per month for each child age 5 and under and up to $250 for each child between the age of 6 and 17.

Amounts not received will be added to your refund on your 2021 tax return. Unlike the Stimulus checks, you must pay back amounts that were overpaid on your tax return.

Look for Letter 6419 to arrive from the IRS In January.

Accessing your IRS Online Account

You can also log in to your online account at the IRS to to get this information. Married couples will need to log in separately to get the amount apportioned to each taxpayer.

https://www.irs.gov/payments/your-online-account

They have made this website far more useful since last year. In addition to being able to make payments and download returns, you can now instantly authorize tax professionals (like us) to work on your behalf, a process that use to take weeks.

If you don't already have an IRS Online Login, you should know that the new signup process using the ID.ME system is fairly onerous, requiring image uploads of driver's licenses and a facial scan with your cell phone camera.

CHECKLIST

General Information

- Last year's filed tax return (New clients only).
- Exact amount of stimulus and Advance Child Tax Credit payments you received from letters the IRS sent you. (Bring IRS Letter 6475 and Letter 6419 which will be mailed to you in January).

Dependents

- Documentation showing residency with you. Possibilities are a screenshot from the student's page on the school website, a medical document, or ID. (I will personally incur high penalties if I skip this even if I know you).
- Childcare expenses, provider's address, SSN / EIN number and amounts paid.

Income

- W-2 Forms from Employers
- Form 1099-INT: Interest Income
- Form 1099-DIV: Dividend Income
- 1099-Consolidated, or 1099-B from stock brokerage accounts. Download the PDF from your broker.
- Form 1099-R: Retirement Income
- Alimony received or paid
- Form 1099-G: State Tax Refund.
- Unemployment Compensation.
- Form 1099-S: Sales of Real Estate.
- Form 1099-MISC: Non-employee compensation or other income
- Form SSA-1099: Social Security
- K-1: Income from Partnerships, S- Corporations and Estates.
- Form 1099-C: (Cancellation of Debt)
- Brokers, Government Agencies, Contract Employers, etc.
- Form W-2G: Gambling Winnings and Losses

Rental Income

- Rental Income and Expenses page in this organizer, or similar.
- Prior year depreciation schedules from your last tax return
- Form 8542 or similar detailing any disallowed passive losses on your rental properties
- Newly purchased rental? Bring Final HUD closing statement.

Business or Farm Income

- Self-employment pages in this organizer, or I can use the profit and loss statements generated by your bookkeeping software for most of the information.
- Farm income section may be found on our organizer page.
- Any 1099's issued to you.
- 1099-K issued by credit card processors, Amazon seller central, Paypal, Venmo etc.   Issued for over $20,000 in annual business, non-personal transactions only.
  Starting 2022, this threshold will change to $600 or more.
- Medical insurance you purchased, including Medicare and Medicare supplemental plans.
  1095-A from *wahealthplanfinder.org* if you purchase insurance on the exchange.
- Home Office: Total square feet of the home, and square feet of your office. Especially on larger offices, it might be worthwhile to prorate your actual home expenses instead.
- 1099-NEC is due to your contractors and other individuals paid over $600 by January 31.

Foreign Income / Crypto Currency

- Foreign bank information, including bank accounts owned by others that you are able to sign on, if the total of all your accounts was greater than $10,000.   I will file your FINCEN FBAR report.
- US Expats living overseas - contact us for information specific to your location.
- If you are an active crypto trader, please produce a tax report by running your trades through crypto tax software such as Cointracker, Tokentax, Koinly, Zenledger etc.

* *FBAR reporting on crypto in excess of $10,000 held on overseas exchanges is probably coming.*

Itemized Deductions

You usually need over $12,000 Single, $25,000 married in this section to make the research worthwhile. Exception: Non-itemizers can still deduct up to $300 in cash charitable donations.

- Charitable Cash Contributions.
- Fair Market Value of Non-Cash Charitable Contributions.   Usually this is thrift store value.
- Medical expense, prescriptions, doctor and dentist payments, hospital and nurse payments.
- Medical Miles Driven, parking, tolls and ferry.
- Long term care insurance premiums.
- Medical insurance paid, including Medicare Supplemental Insurance
- Form 1098: from Mortgage Lenders.
- Property/Real Estate Taxes Paid, usually on the 1098 if paid by your lender.
- Home Purchase/Refinance Documents, Closing Disclosure/HUD Statements
- Private Mortgage Insurance (PMI) Premiums, Year-End Loan Statements
- Unreimbursed Volunteer expenses and volunteer mileage driven.

Payments and Other Information

- Estimated tax payments made and date paid.
- Form 1095-A if you purchased Obamacare health insurance on the marketplace: Usually not mailed to you, download at *wahealthplanfinder.org*
- Contributions and distributions from a Health Savings Account
- IRA contributions: Traditional IRA and Roth IRA.
- Student loan interest paid.
- Form 1098-T: Tuition expenses and list of expenses paid.
- Educator classroom and PPE expenses.

Deadlines

Wednesday, March 24, 2021 - Paperwork to me deadline.
All tax documentation must be received for us to guarantee an on-time filing (I routinely receive docu- mentation well into April and still complete the tax returns on time - I just can't promise it).

Wednesday, April 7, 2021 - Deadline to ask me to file an extension for you.
The extension is for filing, not for paying. Penalty for not filing or extending by 4/15 is 5% per month of taxes due. Extending, reduces this to only 0.5% per month. plus interest in both cases. If you must extend, it is best to pay what you can with the extension to minimize extra fees.

Monday, April 12, 2021 - Signatures and Tax Payments.
The final date for receiving final signatures to allow for reliable e-filing and payment by the 4/15 IRS deadline on all individual tax returns (except Expats).

2021 Tax Organizer
Personal Information

If this is the first year we are preparing your taxes, please bring your tax return from last year to your appointment.

Personal Information

	Name	SSN	Has IP PIN	Date of birth
Taxpayer				
Spouse				

Name of person to whom all information should be addressed, if not the taxpayer

Street address, city, state, and ZIP

	Occupation	Daytime phone	Evening phone	Cell phone
Taxpayer				
Spouse				

Taxpayer email	
Spouse email	

Filing status at the end of 2021

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died in 2021, enter the date of death ____________

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2021? ____________

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2021 did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?
☐	☐	If you were 18 years of age, or under 24 and a student, at the end of 2021, were you in foster care on or after turning 14 years of age and agree this status can be disclosed to the IRS?
☐	☐	If you were 18 years of age, or under 24 and a student, at the end of 2021, were you homeless or at risk of becoming homeless and supporting yourself?
☐	☐	Was your earned income in 2021 less than your earned income in 2019?
		If "Yes," enter the amount of your 2019 earned income. ____________
☐	☐	Did you receive the third stimulus payment (Economic Impact Payment or EIP) in 2021?
		If "Yes," enter the amount received for each taxpayer and provide Notice 1444-C or Letter 6765 from the IRS.
		Taxpayer ____________ Spouse ____________

Identification Information

Taxpayer's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

Account Information for Deposits and Withdrawals

Name of bank	Bank routing number	Bank account number	Type of account		Use this account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2021 appointment is scheduled for ____________

Dependent and Other Information

Name: SSN:

Dependent Information

First and last name SSN	Has IP PIN	Relationship	Months in home	Date of birth	Disabled	Full-time student	Childcare Expenses

List dependents required to file a return

Yes **No**

☐ ☐ Did you receive advance payments of the Child Tax Credit from the IRS at any time from July through December 2021?

If "Yes," enter the amount each taxpayer received and the number of children taken into account to determine the amount received as shown on IRS Letter 6419, box 2. Or, provide Letter 6419 from the IRS.

Taxpayer

Spouse

☐ ☐ If you were married last year and filed a joint return with your spouse, are you filing a joint return with the same spouse this year?

Child and Other Dependent Care Expenses

Name of care provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date paid	Amount	Date paid	Amount	Date paid	Amount
Overpayment applied from 2020						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes No
[ ] [ ] Did your marital status change during the year?
If "Yes," explain ____
[ ] [ ] If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2021?
[ ] [ ] Can you or your spouse be claimed as a dependent by someone else?
[ ] [ ] Did your address change during the year?
[ ] [ ] Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain ____
[ ] [ ] Were you, your spouse, or any dependents issued an IRS Identity Protection PIN (IP PIN)?
If "Yes," provide Notice CP01A from the IRS.

Provide ID to be eligible to e-file your tax return (driver's license or state-issued photo ID).

Dependent Information

Yes No
[ ] [ ] Did you have any changes in dependents during the year?
If "Yes," explain ____
[ ] [ ] Can another person, perhaps an ex-spouse, qualify to claim any of your dependents?
[ ] [ ] Are you claiming dependents on alternating years with an ex-spouse?
[ ] [ ] Did you receive advance payments of the child tax credits? (About $300/month). If so, please refer to the yellow page.
[ ] [ ] Did you have any childcare expenses during the year?
[ ] [ ] Did you have any adoption expenses during the year?
[ ] [ ] Did you have any children under age 19 or a full-time student under age 24 with more than $2,200 of unearned (usually investment) income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, child's drivers license, etc.) I must have this for my records, even if I know you well.

Health Care Information

Yes No
[ ] [ ] Did your have health insurance coverage through the Marketplace (Obama Care)? If so, you must go online to WAHEALTHPLANFINDER.ORG and retrieve your 1095-A for your taxes.

[ ] [ ] Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes No
[ ] [ ] Did you receive any tips not reported to your employer?
[ ] [ ] Did you receive any disability income during the year?
[ ] [ ] Did you cash in any U.S. savings bonds during the year?
[ ] [ ] Did you start a new business or purchase any rental property during the year?
[ ] [ ] Did you sell an existing business, rental property, or other property during the year?
[ ] [ ] Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.
[ ] [ ] Did you purchase any gasoline, diesel, or special fuels for off-road business use?
[ ] [ ] Did you buy or sell any stocks, bonds, or other investments during the year?
[ ] [ ] Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home.
[ ] [ ] Did you have a principal residence or a piece of real property foreclosed on during the year?
[ ] [ ] Did you refinance your principal home or second home or take out a home equity loan during the year?
If "Yes," provide all escrow, closing, and other pertinent documentation and information.

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you receive any principal or interest during this year from property sold in prior years? (Installment sales)
[ ] [ ] Did you rent out your home or use it for business?
[ ] [ ] Did you sell, exchange, or purchase any real estate during the year?
[ ] [ ] Did you acquire a new or additional interest in a partnership or S corporation?
[ ] [ ] Did you have any debts canceled or forgiven this year?
[ ] [ ] Does anyone owe you money that has become uncollectible?
[ ] [ ] Did you purchase a new hybrid, alternative motor, or electric motor energy-efficient vehicle during the year? Do you know if it qualifies for the electric car credit.
If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.
[ ] [ ] Did you receive income or incur expenses associated with a fantasy sport league?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If "Yes," attach Form 1099-MISC, Form 1099-NEC, and Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If "Yes," attach Form 1099-K or Form W-2.
[ ] [ ] Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If "Yes," attach Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb or HomeAway)?
If "Yes," provide documentation.
[ ] [ ] Did you receive any other grants or income not mentioned here?
If "Yes," explain ____

Itemized Deduction Information

Yes No
[ ] [ ] Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
[ ] [ ] Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
[ ] [ ] Did you receive any state income tax refunds from prior years?
[ ] [ ] Did you make any major purchases (vehicle, boat, etc.) during the year?
[ ] [ ] Did you pay any real estate property taxes or personal taxes during the year?
[ ] [ ] Did you make cash donations to charity during the year?
[ ] [ ] Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
[ ] [ ] Did you donate a boat or vehicle during the year?
If "Yes," attach Form 1098-C.
[ ] [ ] Did you have gambling winnings or losses during the year?

Retirement Information

Yes No
[ ] [ ] Did you receive any payments from a pension, profit sharing, or 401(k) plan during the year?
[ ] [ ] Did you make any contributions to, withdrawals from, or execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] If you are over 72, are you using any of your Required Minimum Distribution as a Qualified Charitable Distribution?
[ ] [ ] Did you receive any Social Security benefits during the year?

Education Information

Yes No
[ ] [ ] Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did anyone in your household attend a post-secondary school during the year?
[ ] [ ] Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
[ ] [ ] Did you pay student loan interest for yourself, your spouse, or your dependents during the year?

Miscellaneous Information

Yes No
[ ] [ ] Did you receive the third stimulus payment (Economic Impact Payment or EIP), around April of 2021?
If "Yes," enter the amount received for each taxpayer and provide Notice-1444-C or Letter 6475 from the IRS.
Taxpayer ______________________________
Spouse ______________________________

[ ] [ ] Did you receive any notices from the IRS, or any state tax authority?
If "Yes," explain ______________________________
[ ] [ ] Did you make any Quarterly Estimated Tax Payments? If so, please list in the organizer.
[ ] [ ] Did you apply an overpayment of your 2020 taxes to your 2021 estimated taxes?
[ ] [ ] If you have an overpayment of 2021 taxes, do you want the refund applied to your 2022 estimated taxes?
[ ] [ ] Did you incur a gain or loss due to damaged or stolen property?
If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.
[ ] [ ] Did you pay over $2300 in wages to any household employees (babysitter, nanny, housekeeper, etc.)?
[ ] [ ] Did you make gifts to any one person in excess of $15,000 during the year?
Yes No
[ ] [ ] If "Yes," are you splitting the gift with your spouse?
[ ] [ ] Military Only: Did you incur moving expenses during the year?
[ ] [ ] Did you make any energy-efficient improvements to your main home during the year? Solar, etc?
[ ] [ ] Did you own interest or shares in a Qualified Opportunity Fund?
[ ] [ ] Was your earned work income in 2021 less than your earned income in 2019? (Lower Income / Earned Income credit - others, please disregard).
If "Yes," enter the amount of your 2019 earned income.
____
[ ] [ ] Do you anticipate your income or withholdings to be different for 2022?
[ ] [ ] May the IRS discuss your tax return with your preparer?
[ ] [ ] Would you like the IRS to send us letters and notices directly? (You'll still receive a copy)

Foreign Tax Information

Yes No
[ ] [ ] Did you have a financial interest in or signature authority over a financial account located in a foreign country? This can include an overseas parent's account that you can co-sign on.
This is a required question on the 1040. Penalties are extremely high for answering incorrectly, so please ask questions if you aren't sure.
[ ] [ ] Did you receive, sell, exchange, or otherwise dispose of any financial interest in any crypto currencies?
Another required question on the 1040.
[ ] [ ] Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
[ ] [ ] Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?
[ ] [ ] Did you have any income from, or pay taxes to, a foreign country?
[ ] [ ] Did you own property in a foreign country?

Preparer Notes

Schedule A - Itemized Deductions

Usually worthwhile to complete only if you expect the total to exceed about $12,000 single, $24,000 married.

Name: SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you) . . . . ______

Long-term care premiums (you) . . . . ______

Long-term care premiums (your spouse) . . . . ______

Long-term care premiums (dependents) . . . . ______

Mileage driven for medical purposes . . . . ______

Medical & dental expenses

- Doctor, dental, etc . . . . ______
- Prescription medicines . . . . ______
- Insulin . . . . ______
- Glasses & contacts . . . . ______
- Hearing aids . . . . ______
- Braces . . . . ______
- Medical equipment & supplies . . . . ______
- Hospital services . . . . ______
- Laboratory services . . . . ______
- Nursing services . . . . ______
- Other ______ ______

Taxes Paid

State and local income taxes . . . . ______

General sales tax (vehicle, boat, home, etc.) . . . . ______

Real estate taxes . . . . ______

Personal property taxes . . . . ______

Other taxes (list) ______ ______

______ ______

______ ______

Interest Paid

Home mortgage interest paid (attach Form 1098) . . . . . ______

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

Home mortgage interest paid to an individual . . . . ______

Paid to:

Name ______

Address ______

City, State, ZIP ______

SSN or EIN ______

Home mortgage insurance premiums . . . . ______

Investment interest . . . . ______

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	☐	☐	______
Boy or Girl Scouts	☐	☐	______
Goodwill	☐	☐	______
Red Cross	☐	☐	______
Salvation Army	☐	☐	______
United Way	☐	☐	______
Veterans	☐	☐	______
Hospital	☐	☐	______
University	☐	☐	______
Other ______	☐	☐	______

Miles driven for charitable purposes . . . . ______

Other Miscellaneous Deductions

Amortizable bond premiums . . . . ______

Federal estate tax . . . . ______

Gambling losses . . . . ______

Impairment-related work expenses . . . . ______

Claim repayments . . . . ______

Unrecovered pension investments . . . . ______

Loss from other activities from Schedule K-1 . . . . ______

Ordinary loss debt instrument . . . . ______

Excess deduction on termination . . . . ______

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer

- Safety equipment, tools, & supplies . . . . . . ______
- Uniforms . . . . ______
- Protective clothing (shoes, hardhats, glasses, etc.) ______
- Dues to professional organizations . . . . ______
- Books & subscriptions . . . . ______
- Other ______ ______

Union dues . . . . ______

Tax preparation fees . . . . ______

Other nonpersonal expenses related to taxable income

- Safe deposit box fees . . . . ______
- Investment expenses not entered elsewhere . . ______
- Other ______ ______

Home equity interest . . . . ______

Schedule C - Profit or Loss from Business

Name: ________ SSN: ________

General Business Information

TS ____ Business name ________ Employer ID number ________

Professional product or service ________

Business address, city, state, ZIP ________

Accounting Method: ☐ Cash ☐ Accrual ☐ Other (specify) ________

☐ This business started or was acquired during 2021.

☐ This business was disposed of during 2021.

Select if this business is for:

☐ Professional gambler

☐ Newspaper delivery and you are under 18 years of age

☐ Exempt Notary income

☐ A clergy

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this business.
☐	☐	If "Yes," you filed Forms 1099 for the individuals?
☐	☐	You received a Paycheck Protection Program (PPP) loan for this business.
☐	☐	If 'Yes," was any portion of the loan forgiven?

Income

→ *Skip the income & expense sections if you have a Profit & Loss statement from your bookkeeping software.*

	2021		2021
Gross receipts or sales		Other income	
Returns & allowances		Does Gross Receipts include sales tax you collected?	

Expenses

	2021		2021
Advertising		Repairs & maintenance	
Car & truck expenses		Supplies	
Commissions & fees		Taxes & licenses	
Contract labor		Travel	
Depletion		Total meals	
Employee benefit programs		Utilities	
Insurance (other than health)		Wages	
Interest - mortgage		Family health coverage payments for taxpayer, spouse or dependents	
Interest - other		Other expenses (list)	
Legal & professional services			
Office expenses			
Pension & profit sharing plans			
Rent or lease (vehicles, machinery, & equipment)			
Rent (other business property)			

Cost of Goods Sold

	2021		2021
Inventory at beginning of year		Materials & supplies	
Purchases		Other costs	
Cost of personal use items		Inventory at end of year	
Cost of labor		☐ There was a change in inventory method.	

Expenses Related to Business

Name: SSN:

Auto Expense

Name of business vehicle is used for ______

Description of vehicle ______ Date vehicle was placed in service ______

Yes	No		Yes	No	
☐	☐	Was this vehicle available for use during off-duty hours?	☐	☐	Do you have evidence to support your deduction?
☐	☐	Was another vehicle is available for personal use?	☐	☐	If "Yes," is the evidence written?

The IRS Requires both these questions to be answered to take this expense.

Mileage

Number of miles the vehicle was driven during 2021

Business . . . . ______

Commuting . . . . ______

Personal . . . . ______

I must include commuting and personal miles, if any, to take this expense. You can include commuting in personal if you didn't separate the two.

Expenses

Garage rent	______	Repairs	______
Gas	______	Tires	______
Insurance	______	Tolls	______
Licenses	______	Lease addback	______
Oil	______	Other expenses	
Parking fees	______	______	______
Rental fees	______	______	______
Interest	______	______	______
Property tax	______	______	______

Business Use of Home

Name of business home is used for ______

What is the total square footage of your home that was used regularly and exclusively for business? ______

What is the total square footage of your home? ______

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? ______

How many hours per day was the area used? ______

☐ The daycare facility was in operation for the entire year

Expenses	Office expenses	Home expenses
Mortgage interest	______	______
Real estate taxes	______	______
Excess mortgage interest	______	______
Excess real estate taxes	______	______
Insurance	______	______
Rent	______	______
Repairs & maintenance	______	______
Utilities	______	______
Other expenses	______	______

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: SSN:

General Property Information

Property description ____________________

Address, city, state, ZIP ____________________

Select the property type

- ☐ Single family residence
- ☐ Vacation / short-term rental
- ☐ Land
- ☐ Self-rental
- ☐ Multi-family residence
- ☐ Commercial
- ☐ Royalties
- ☐ Other ____________

Number of days property was rented ________ Number of days property was used for personal use ________

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied ________

- ☐ This property was placed in service during 2021.
- ☐ This property is your main home or second home.
- ☐ This property was disposed of during 2021.
- ☐ This property was owned as a qualified joint venture.

☐ Yes ☐ No Payments of $600 or more were paid to an individual who is not your employee for services provided for this rental.

☐ Yes ☐ No You filed Forms 1099 for the individuals

Income

	2021		2021
Rent income	________	Royalties from oil, gas, mineral, copyright or patent	________

Expenses

	Rental unit expenses	Rental and homeowner expenses
Advertising	________	
Auto & travel	________	
Cleaning & maintenance	________	________
Commissions	________	
Insurance	________	________
Legal & professional fees	________	
Management fees	________	
Mortgage interest	________	________
Other interest	________	________
Repairs	________	________
Supplies	________	________
Taxes	________	________
Utilities	________	________
Depletion	________	
Other expenses		
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.