

KOONTZ, BLASQUEZ
ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

January 2021

Dear Clients:

Happy New Year!

Enclosed is your 2020 organizer. We encourage you to complete and return the organizer to our office with all of your 2020 tax return information. Even if you do not complete the organizer, **please sign the attached engagement letter** and include the organizer with your tax data when you bring it in to the office, as we use it to prepare and process your tax returns.

Please review addresses and phone numbers and update as necessary. Please be sure your birth dates and the birth dates of your children are correct. If a child was born during 2020, be sure to provide their full name, date of birth, and social security number.

In order to prepare your returns this year, **we are required** to obtain all of your Forms W-2; Forms 1099 from retirement, interest, dividends, and brokers; bank Forms 1098; and any other official IRS documents.

Taxpayers will continue to receive Forms 1095-A, B and C, which pertain to health insurance coverage. **In order to complete your 2020 return, we must have all copies of any and all Form 1095-A, B or C received.** These forms provide us with the necessary information to report your health insurance coverage and calculate any credit. While the federal penalty for not having health insurance was repealed, some states have their own penalty for not having insurance. **We also draw your attention to “Questions (Pages 1-2 of 5)” of the organizer. Please answer all the questions related to healthcare at the bottom of “Questions (Page 1 of 5)” and top of “Questions (Page 2 of 5).”**

The ability to itemize deductions has been dramatically decreased because the new law provides a much larger standard deduction. However, we still need to accumulate the information on your medical, tax, mortgage interest, charity, and other deductions in order to apply the new rules, and to complete your **state** tax returns.

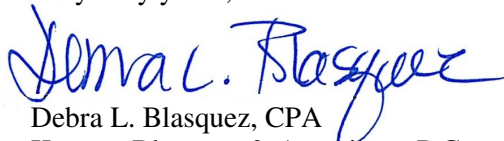
It will be important to bring copies of all correspondence from the Internal Revenue Service (IRS) or the Oregon Department of Revenue (ODR). We also recommend that you review your estate planning and wills with your tax professional and/or attorney.

If you are considering retirement, starting a small business, selling an investment or business, we strongly suggest you contact us for a planning meeting for these items, as well as for any of the ideas discussed in the enclosed **2020 Tax Returns & Planning Ideas.**

Some of you may notice a new signature on your tax returns this year. Peter Gelser, CPA, who has been an associate for many years, is now a partner in the firm.

We look forward to serving your 2020 tax return needs and want to express our appreciation for this opportunity to work for you. If you have any questions or would like to set up an appointment to see us, please contact our office at your convenience.

Very truly yours,


Debra L. Blasquez, CPA
Koontz, Blasquez & Associates, P.C.

2020 Tax Returns & Planning Ideas

This year, our letter is designed to give you guidance for the information we need to prepare your 2020 individual income tax returns. We will once again ask you to sign the annual tax return engagement letter that is stapled to your organizer. We do expect an increase of mail-ins, drop-offs, and telephone or virtual appointments based upon the COVID-19 risk level the state indicates Linn County to be in over the coming weeks. We will update our phone message and email auto-replies as changes are announced.

Stimulus Check

Most of you received a stimulus check this year during the summer and potentially in December as well. In some instances, the check was less than what you were owed, and we can only determine any additional amount if you let us know the amount received. The IRS informed you of that amount with Notice 1444 which, if you received it, we need to reconcile. If you did not receive or keep the form, please let us know.

Deductions

We still need to accumulate the information on your (1) medical expenses, (2) state income and property taxes, (3) mortgage interest, and (4) charitable and other deductions in order to apply the latest rules, and to complete your state tax returns. ***Additionally, there is a new deduction for charity amounts that does not require you to itemize, so please let us know of all cash contributions you have made in 2020.***

Employee work-related business expenses are no longer deductible on the federal return, but we may still need the information for your state return. If you incur a lot of these types of expenses, you need to discuss the use of an accountable plan with your employer. With many folks working from home this year, a simple tool to help is to see if your employer has an accountable plan to reimburse you, tax-free, for the business use of your home.

Compliance

The IRS has added a new question on the very first line of the 2020 Form 1040 asking whether you have bought, sold, traded, or spent any virtual currency, and we must ask you to verify this for us to avoid IRS penalties.

Finally, in order to prepare your return this year, **we are required** to obtain all of your W-2s; Forms 1099 from retirement, interest, dividends, and brokers; Forms 1095 for health insurance; bank Forms 1098; and any other official IRS documents.

Planning

1. In the current tax era of greatly increased requirements to itemize deductions, a tax “bunching strategy” is absolutely mandatory. The “bunching strategy” recognizes that the best tax deductions are obtained by putting deductions in one year rather than spreading them amongst several years. For example, in years where your charitable contributions are very low, hold off until the next year to catch up, then also pay the full amount of the next year’s contributions in the “catch up” year in order to double your chances of itemizing. Similarly, few Americans receive medical deductions anymore, but if you incur a large expense for say, the deductible on surgery, then try to do all of your other medical items in the same year, such as dental and vision exams, check-ups, etc.
2. If you have a Health Savings Account, you need to be depositing some amount into it, and leave a minimal balance at all times. The tax savings benefits are incredible, and this is one of the single best plans available.

2020 Tax Returns & Planning Ideas (Cont.)

3. Every year, we are told, “I pay too much in taxes” or “I want some of the tax loopholes that rich people get.” We can answer both statements with one answer. Rich people get no more tax deductions or loopholes than anyone else; they just take advantage of what is there to keep their taxes at a low legal level. The single greatest tax “loophole” that they use, which few average people use to its limit, is the ability to defer nearly \$20,000 into a 401(k) if their employer has one. If your employer has a 401(k) and you are not putting the maximum deferral in it, there is no reason to even think about other tax planning ideas.
4. Check into your employer’s handbook to see what employer-provided fringe benefits are available. Taxpayers are often surprised at the available benefits, or at our explanation of what some benefits really mean.
5. It looks like estate tax will become an issue again for many Americans. If the value of your home, life insurance, retirement, and savings or investments amounts to over \$1,000,000, it may be time again to do some advance planning. Let us know what we can do to assist you and your estate attorney.

We are happy to meet with you throughout the year for tax planning, retirement, and similar income tax-related issues, and sincerely appreciate your continued business each year.

Thank you.

KOONTZ, BLASQUEZ
ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

PRIVACY POLICY

2021

Dear Valued Client:

The Gramm-Leach-Bliley Act and the related Federal Trade Commission (FTC) regulations contain restrictions on the disclosure of personal financial information of certain individual clients and require the distribution of privacy notices to clients. At Koontz, Blasquez & Associates, P.C., as a provider of personal financial services, we are required by law to inform our clients of our policies regarding privacy of client information. Koontz, Blasquez & Associates, P.C. has been and continues to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

Types of Nonpublic Personal Information We Collect

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization.

Parties to Whom We Disclose Information

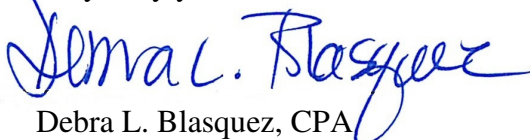
For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

Protecting the Confidentiality and Security of Current and Former Clients' Information

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs, and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

Very truly yours,



Debra L. Blasquez, CPA
Koontz, Blasquez & Associates, P.C.

KOONTZ, BLASQUEZ

ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

ENGAGEMENT LETTER

Dear Client:

Thank you for choosing Koontz, Blasquez & Associates, P.C. This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2020 federal and necessary state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

We will perform accounting services only as needed to prepare your tax returns. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your returns. We will adopt whatever position you request on your returns, so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. When possible, we will resolve questions involving application of tax rules in your favor if there is reasonable justification for doing so. If the Internal Revenue Service or other taxing agency should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for such additional penalties, interest, or assessments.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. Unpaid balances 30 days or more past due are subject to a late payment penalty charge of 2% per month.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

During the course of the engagement, we may communicate with you via fax or email, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted information.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office. We appreciate this opportunity to work with you.

KOONTZ, BLASQUEZ & ASSOCIATES, P.C.

Accepted by:

Taxpayer

Name (please print)

Signature

Date

Spouse (if applicable)

Name (please print)

Signature

Date

920 Elm Street SW • P.O. Box 605 • Albany, Oregon 97321

(541) 926-5543 • (541) 967-9460 fax

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2020 TAX ORGANIZER

**T
O**

I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.

Taxpayer Signature	Date
Spouse Signature	Date

	<u>Form</u>
Alimony Paid or Received	13
Annuity Payments Received	9A
Application of Refund	20
Business Income and Expenses	6, 6A
Business Use of Home:	
Business	6D
Employee Business Expenses	17B
Farm	12E
Itemized Deductions	16A
Passthrough	11B
Rental	10E
Calendar	33
Casualty or Theft Losses	16
Child and Dependent Care Expenses	18
Consolidated Brokerage Statements:	
Interest Income & Foreign Information	5E
Dividend Income & Foreign Information	5F
Sales of Stocks, Securities, Capital Assets & Misc. Income	5G
Contributions	15
Dependent Information	3A
Depreciable Property and Equipment:	
Business	6A
Employee Business Expenses	17A
Farm	12B
Rental and Royalty	10B
Direct Deposit Information	4A
Dividend Income	5B
Education Expenses	18
Educator (Teacher) Expenses	13A
Electronic Filing	4
Employee Business Expenses	17, 17A
Estate Income	11
Farm Income and Expenses	12, 12A, 12B
Federal, State and City Estimated Taxes	20, 20A
Foreign Assets	5C, 5D
Foreign Employment Information	30, 30A, 30B
Foreign Housing Expenses	30C
Foreign Taxes	32
Foreign Travel and Workdays	30D
Foreign Wages and Other Income	31, 31A, 31B

	<u>Form</u>
Gambling Winnings	21
Gifts	34, 35
Health Savings Accounts	13A
Household Employment Taxes	19
Installment Sale Receipts	7
Interest Income	5A
Interest Paid	14A
Investment Interest Expense	14A
IRA Contributions	9
IRA Distributions	9
Keogh Plan Contributions	9A
Medical and Dental Expenses	14
Ministerial Income	13B
Miscellaneous Income and Adjustments	13
Miscellaneous Itemized Deductions	16
Mortgage Interest Paid	14A
Moving Expenses	8
Partnership Income	11
Pension Income	9A
Personal Information	3
Railroad Retirement Benefits	13
Real Estate Mortgage Investment Conduit Income (REMIC) ...	11
Rental and Royalty Income and Expenses	10, 10A
Roth IRA Contributions/Conversions	9
S Corporation Income	11
Sale of Stock, Securities and Other Capital Assets	7
Sale of Your Home	8
Savings Bond Purchases	4B
SEP/SIMPLE Plan Contributions	9A
Social Security Benefits	13
State and Local Tax Refunds	13
Student Loan Interest	13A
Taxes Paid	14
Trust Income	11
Unemployment Compensation	13
Vehicle/Other Listed Property Information:	
Business	6B, 6C
Employee Business Expenses	17A
Farm	12C, 12D
Rental and Royalty	10C, 10D
Partnership/S Corporation	11A
Wages and Salaries	3A



2020

Questions (Page 1 of 5)**2**

The following questions pertain to the 2020 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

	Yes	No
Did your marital status change?	<input type="checkbox"/>	<input type="checkbox"/>
Are you married?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, do you and your spouse want to file separate returns?	<input type="checkbox"/>	<input type="checkbox"/>
If No, are you in a domestic partnership, civil union, or other state-defined relationship?	<input type="checkbox"/>	<input type="checkbox"/>
Can you or your spouse be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse serve in the military or were you or your spouse on active duty?	<input type="checkbox"/>	<input type="checkbox"/>

Dependents:

Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
Note: Include non-child dependents for whom you provided more than half the support.		
Did you or your spouse pay for child care while you or your spouse worked or looked for work?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 18 with unearned income more than \$1,100?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,100?	<input type="checkbox"/>	<input type="checkbox"/>
Did you adopt a child or begin adoption proceedings?	<input type="checkbox"/>	<input type="checkbox"/>
Are any of your dependents non-U.S. citizens or non-U.S. residents?	<input type="checkbox"/>	<input type="checkbox"/>

Healthcare:

Did you obtain healthcare coverage through the Marketplace?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1095-A.		
If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	<input type="checkbox"/>	<input type="checkbox"/>
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed as a dependent on another taxpayer's return?	<input type="checkbox"/>	<input type="checkbox"/>
Are any of your dependents required to file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>



Healthcare (continued):

Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Were you eligible for employer-sponsored healthcare coverage?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have any transactions pertaining to a health savings account (HSA)? If you received a distribution from an HSA, include all Forms 1099-SA.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? If you received a distribution from an MSA, include all Forms 1099-SA.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive any distributions from long-term care insurance contracts? If Yes, include all Forms 1099-LTC.	<input type="checkbox"/>	<input type="checkbox"/>
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? If Yes, how many months were you covered? _____	<input type="checkbox"/>	<input type="checkbox"/>
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? If Yes, how many months were you covered? _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse lose your job because of foreign competition and pay for your own health insurance?	<input type="checkbox"/>	<input type="checkbox"/>

Education:

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse pay any student loan interest?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? If Yes, include all Forms 1099-Q. If Yes, were the amounts withdrawn used for qualified tuition expenses?	<input type="checkbox"/>	<input type="checkbox"/>

Deductions and Credits:

Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse incur any casualty or theft losses?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any large purchases, such as motor vehicles and boats?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes. _____ Gallons _____ Type	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?	<input type="checkbox"/>	<input type="checkbox"/>



2020

Questions (Page 3 of 5)**2C****Investments:**

	Yes	No
Did you or your spouse have any debts canceled, forgiven or refinanced?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell, exchange, or purchase any real estate? If Yes, include closing statements.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse engage in any put or call transactions? If Yes, provide the transaction details.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse close any open short sales?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell any securities not reported on Form 1099-B?	<input type="checkbox"/>	<input type="checkbox"/>

Retirement or Severance:

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make a qualified charitable contribution?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse retire or change jobs?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive deferred, retirement or severance compensation? If Yes, enter the date received (Mo/Da/Yr). _____	<input type="checkbox"/>	<input type="checkbox"/>

Personal Residence:

Did your address change? If Yes, provide the new address. If Yes, did you move to a different home because of a change in the location of your job?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse claim a homebuyer credit for a home purchased in 2008?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	<input type="checkbox"/>	<input type="checkbox"/>
Are your total mortgages on your first and/or second residence greater than \$750,000? If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse take out a home equity loan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have an outstanding home equity loan at the end of the year? If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____	<input type="checkbox"/>	<input type="checkbox"/>
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your mortgagee receive mortgage assistance payments? If Yes, include all Forms 1098-MA.	<input type="checkbox"/>	<input type="checkbox"/>



2020

Questions (Page 4 of 5)**2D****Sale of Your Home:**

	Yes	No
Did you sell your home?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Form 1099-S?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include Form 1099-S.		
Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse ever rent out the property?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse ever use any portion of the home for business purposes?	<input type="checkbox"/>	<input type="checkbox"/>
Have you or your spouse sold a principal residence within the last two years?	<input type="checkbox"/>	<input type="checkbox"/>
At the time of the sale, the residence was owned by the: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Both		

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$15,000 to any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any gifts to a trust for any amount?	<input type="checkbox"/>	<input type="checkbox"/>
Do you or your spouse have a life insurance trust?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse forgive any indebtedness to any individual, trust or entity?	<input type="checkbox"/>	<input type="checkbox"/>

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?	<input type="checkbox"/>	<input type="checkbox"/>
Were you or your spouse a grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse create or transfer money or property to a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse own any foreign financial assets?	<input type="checkbox"/>	<input type="checkbox"/>
Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did the corporation cease to be an S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you or your spouse transfer any share of stock in the corporation?	<input type="checkbox"/>	<input type="checkbox"/>



Miscellaneous:

Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,200 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	<div>Yes</div>	<div>No</div>
Did you or your spouse receive unreported tip income of \$20 or more in any month?	<div></div>	<div></div>
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?	<div></div>	<div></div>
Did you or your spouse engage in any bartering transactions?	<div></div>	<div></div>
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	<div></div>	<div></div>
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	<div></div>	<div></div>
Did you or your spouse sell, acquire, or exchange Bitcoin or other virtual currencies or engage in any sales or exchanges denominated in Bitcoin or other virtual currencies?	<div></div>	<div></div>
Did you or your spouse receive an economic impact payment?	<div></div>	<div></div>
If Yes, enter the amount of any economic impact payment received. _____		
If Yes, did you or your spouse repay any of the economic impact payment received?	<div></div>	<div></div>
If Yes, enter the amount of the economic impact payment repaid. _____		

Additional state pages have been included at the back of the organizer and should be reviewed.



2020

Personal Information

3

Taxpayer:

First Name and Initial	Last Name	Social Security Number
Occupation	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)
Driver's License or State-Issued ID Number	Expiration Date (Mo/Da/Yr)	Issue Date (Mo/Da/Yr) State
<input type="checkbox"/> Driver's License	<input type="checkbox"/> State-Issued ID	<input type="checkbox"/> No Identification

Spouse:

First Name and Initial	Last Name	Social Security Number
Occupation	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)
Driver's License or State-Issued ID Number	Expiration Date (Mo/Da/Yr)	Issue Date (Mo/Da/Yr) State
<input type="checkbox"/> Driver's License	<input type="checkbox"/> State-Issued ID	<input type="checkbox"/> No Identification

Contact Information:

Street Address	Apartment Number	
City	State	
Foreign Province or County	ZIP or Postal Code	
Foreign Country		
Taxpayer Daytime/Work Phone	Taxpayer Evening/Home Phone	Taxpayer Foreign Phone
Taxpayer Cell Phone	Taxpayer Fax Number	
Spouse Daytime/Work Phone	Spouse Evening/Home Phone	Spouse Foreign Phone
Spouse Cell Phone	Spouse Fax Number	
Taxpayer Email Address		
Spouse Email Address		
Preferred Method of Contact		

May the IRS or other taxing authority discuss the return with the preparer?
Is the taxpayer claimed as a dependent on someone else's tax return?

Yes	No		
Taxpayer		Spouse	
Yes	No	Yes	No

Are you considered legally blind per IRS regulations?
Do you want to contribute to the Presidential Election Campaign Fund?
Are you a U.S. citizen or Green Card holder?

Personal Identification Numbers:

Code - 1 - Issued by IRS 2 - Issued by State or City

TS	State	City	Code	PIN

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.

Worksheets: Basic Data > General and Return Options > Processing Options

000131 04-01-20

Forms 1, 1A and 2



2020

Dependents and Wages

3A

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$4,300?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



2020

Electronic Filing

4

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return ☐

Do not electronically file the state return(s) ☐

Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Taxpayer

Spouse ☐ ☐

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN _____

Spouse PIN _____



2020

Direct Deposit and Withdrawal**4A****Direct Deposit and Electronic Funds Withdrawal Account Information:**

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. If you selected either of these options in 2019, your account information may already be included below.

	Yes	No
Would you like any refunds owed to you directly deposited?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/>	<input type="checkbox"/>

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings
☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐

	Yes	No
Would you like any refunds owed to you directly deposited?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/>	<input type="checkbox"/>

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings
☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐



Interest Income

5A

Interest Information:

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

[illegible]

Seller-Financed Mortgage Interest Information:

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2020 Interest Amount	2019 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2020

Dividend Income

5B

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
Total					

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Code	Tax-Exempt Interest	2019 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
Total		

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2020

Business Income and Cost of Goods Sold

6

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
Employer ID number _____
Street address _____
City, state, ZIP or postal code, and country _____
Method of inventory _____
Method of accounting _____

Business Questions for 2020:

	Yes	No
Did you dispose of this business? _____		
If Yes, what was the disposition date? _____ (Mo/Da/Yr)		
Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____		
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____		
Have you prepared or will you prepare all required Forms 1099? _____		

	2020 Amount	2019 Amount
Health insurance premiums paid for yourself and your dependents _____		

Income:

Include all Forms 1099-K

Payment card and third party transactions:

Description	2020 Amount	2019 Amount

Miscellaneous income:

Include all Forms 1099-MISC and 1099-NEC

Other Income:

Other gross receipts or sales _____

Less returns and allowances _____

Cost of Goods Sold:

Beginning inventory _____
Purchases less cost of items withdrawn for personal use _____
Cost of labor (do not include amounts paid to yourself) _____
Materials and supplies _____
Other costs of goods sold: _____

2020 Amount	2019 Amount

Description	2020 Amount	2019 Amount
Ending inventory _____		



6A

Name of Business: _____

Principal Business or Profession: . . . _____

Advertising	
Car and truck expenses	
Parking fees and tolls	
Commissions and fees	
Contract labor	
Employee benefit programs and health insurance (other than pension and profit-sharing plans)	
Insurance (other than health)	
Interest - mortgage (paid to banks, etc.)	
Interest - other	
Legal and professional fees	
Office expense	
Pension and profit-sharing plans	
Rent or lease - vehicles, machinery and equipment	
Rent or lease - other business property	
Repairs and maintenance	
Supplies (not included in Cost of Goods Sold)	
Taxes and licenses	
Travel	
Meals	
Entertainment (deductible only on some state returns)	
Utilities	
Wages	
Dependent care benefits	

[illegible][illegible]

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2020

Business Expenses - Vehicle and Other Listed Property

6B

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2020:

	Yes	No
Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No

Was your vehicle available for use during off-duty hours?

Mileage:

Total miles

Total business miles

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases

Vehicle 1		Vehicle 2	
Description of vehicle		Description of vehicle	
Date placed in service (Mo/Da/Yr)		Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No		Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours?		Was your vehicle available for use during off-duty hours?	
2020 Miles	2019 Miles	2020 Miles	2019 Miles
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2020 Amount	2019 Amount	2020 Amount	2019 Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



2020

Business Use of Home**6D**

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2020	2019

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.

Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.

Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2020 Amount	2019 Amount	2020 Amount	2019 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2020 Amount	2019 Amount	2020 Amount	2019 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Sales of Stocks, Securities, Capital Assets & Installment Sales

7

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

Mutual fund transactions
Exchange of any securities or investments for something other than cash
Sales of inherited property
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days
before or 30 days after the sale
Commodity sales, short sales or straddles
Reinvestment of the proceeds of gains in a qualified opportunity fund
Sale of any investments in qualified opportunity funds
Debts that became uncollectible
Securities that became worthless
Sale of any property where you will receive payments in future years

Yes	No

TSJ	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				
E				
F				
G				
H				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				
E				
F				
G				
H				

Installment Sales: **Do not include interest received in principal amount**

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2020 Principal Received	2019 Principal Received



Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ
Date acquired (Mo/Da/Yr)
Date sold (Mo/Da/Yr)
Selling price

Original Cost and Cost of Improvements:

Table with 2 columns: Description, Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Table with 2 columns: Description, Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale?
If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale?
If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated

Moving Expenses:

TSJ
Were the moving expenses reimbursed by your employer?
Enter reimbursements not included in wages on your Form W-2
Was the move due to a permanent change of station pursuant to a military order?

Mileage:

Miles

Number of miles from old home to new workplace (applicable only on some state returns)
Number of miles from old home to old workplace (applicable only on some state returns)
Number of automobile miles in move

Transportation Expenses:

Amount

Costs of transportation of household goods and personal effects
Costs of travel and lodging (do not include meals or automobile expenses)
Automobile expenses (gasoline, oil, etc.)
Meals (Pennsylvania only)



9

TS

Yes	No

IRA Values, Rollovers, and Distributions:

Contributions:

Distributions:	Include all Forms 1099-R and any nontaxable distribution details
-----------------------	---

[illegible]



2020

Pension, Annuity and Retirement Plan Information

9A

Pensions and Annuities: Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2020 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2019 Gross Distributions

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?

Do you want to contribute the maximum amount allowed?

Contributions to:

Simplified employee pension plan

Defined benefit plan

Defined contribution plan

SIMPLE plan

Taxpayer	
Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Spouse	
Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

2020 Amount
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

2020 Amount
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>



2020

Rental and Royalty Income

Location of Property: _____
TSJ _____
Type of property _____

Have you prepared or will you prepare all required Forms 1099? Yes No

2020	2019
Ownership percentage if not 100% _____ %	
How many days was this property rented at fair market value? _____	
How many days was this property used personally (including use by family members)? _____	

Income:

2020 Amount	2019 Amount
Rents received _____	
Royalties received _____	

Payment card and third party transactions: Include all Forms 1099-K

Description	2020 Amount	2019 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2020 Amount	2019 Amount

Other income:

Description	2020 Amount	2019 Amount



2020

Rental and Royalty Expenses

10A

Location of Property: _____

Expenses:

	2020 Amount	2019 Amount
Advertising		
Auto and travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		
Employee benefits		
Other Expenses:		

Description	2020 Amount	2019 Amount



2020

**Rental and Royalty
Property and Equipment & Depletion**

10B

Location of Property: _____

Property and Equipment: Include a list if more space is needed

Acquisitions:

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions:

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Percentage Depletion Information:

Production Type	Royalty Income	
	2020 Amount	2019 Amount



10C

Listed Property Questions for 2020:

Do you have evidence to support your deduction?		
If Yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If Yes, is the evidence written?		

Yes	No

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another
vehicle available for your personal
use?

Was your vehicle available for use during
off-duty hours?

Total miles
Total business miles
Total commuting miles for the year

Gasoline, oil, repairs, insurance, etc	
Interest	
Taxes	
Fair market value of leased vehicle	
Vehicle rentals/leases	

Vehicle 1		Vehicle 2	
<div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <input type="checkbox"/> Yes </div> <div style="text-align: center;"> <input type="checkbox"/> No </div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;"> <input type="checkbox"/> Yes </div> <div style="text-align: center;"> <input type="checkbox"/> No </div> </div>		<div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <input type="checkbox"/> Yes </div> <div style="text-align: center;"> <input type="checkbox"/> No </div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;"> <input type="checkbox"/> Yes </div> <div style="text-align: center;"> <input type="checkbox"/> No </div> </div>	
2020 Miles	2019 Miles	2020 Miles	2019 Miles
2020 Amount	2019 Amount	2020 Amount	2019 Amount



2020

Partnership, S Corporation, Estate, Trust and REMIC Income

11

Partnership Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Include all Schedules Q

TSJ	Entity Name	Employer ID Number



2020

Farm Income

(Page 1 of 2)

12

Proprietor's Name:

Principal Crop or Activity:

TSJ

Employer identification number

Method of accounting

Farm Questions for 2020:

Did you dispose of this farm?

Yes	No
-----	----

If Yes, what was the disposition date? (Mo/Da/Yr)

Have you prepared or will you prepare all required Forms 1099?

--	--

	2020 Amount	2019 Amount
Health insurance premiums paid for yourself and your dependents		

Sales of Livestock and Other Items Bought for Resale (Cash Method Only):

Description	2020		2019	
	Amount Received	Cost or Other Basis	Amount Received	Cost or Other Basis

Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

Income:

Sales of livestock, produce, grains, etc. you raised

Total cooperative distributions (Forms 1099-PATR)

Taxable cooperative distributions

Total agricultural program payments

Taxable agriculture program payments

Total Commodity Credit Corporation (CCC) loans

Total crop insurance proceeds and certain disaster payments received in 2020

Taxable crop insurance proceeds received

Crop insurance proceeds deferred from prior year

Custom hire (machine work) income

Federal gasoline tax or fuel tax credit or refund

State gasoline tax or fuel tax credit or refund

2020 Amount	2019 Amount



2020

Farm Income
(Page 2 of 2)

12A

Proprietor's Name:

Principal Crop or Activity: ..

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2020 Amount	2019 Amount

Government payments: Include all Forms 1099-G

Description	2020 Amount	2019 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

Description	2020 Amount	2019 Amount

Other income:

Description	2020 Amount	2019 Amount



12B

Principal Crop or Activity:

Business meals	
Entertainment (deductible only on some state returns)	
Car and truck expenses	
Chemicals	
Conservation expenses	
Custom hire (machine work)	
Employee benefit programs and health insurance (other than pension and profit sharing plans)	
Feed purchased	
Fertilizers and lime	
Freight and trucking	
Gasoline, fuel and oil	
Insurance (other than health)	
Interest - mortgage (paid to banks, etc.)	
Interest - other	
Labor hired	
Pension and profit-sharing plans	
Rent or lease - vehicles, machinery and equipment	
Rent or lease - other (land, animals, etc.)	
Repairs and maintenance	
Seeds and plants purchased	
Storage and warehousing	
Supplies purchased	
Taxes	
Utilities	
Veterinary, breeding and medicine	
Capitalized preproductive period expenses	
Dependent care benefits	

[illegible][illegible]

Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2020

Farm Business Use of Home**12E****Proprietor's Name:****Principal Crop or Activity:****Partial Use of Your Home for Business:**

Square footage of home used exclusively for business

Total square footage of home

2020Were improvements made to the home and/or home office since the time you began using the home for business? ... ☐ Yes ☐ No**Expenses:** **Enter all expenses at 100 percent**

Direct expenses benefit the business part of your home.

Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.

Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2020 Amount	2019 Amount	2020 Amount	2019 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2020 Amount	2019 Amount	2020 Amount	2019 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2020

Miscellaneous Income, Adjustments and Alimony**13**

Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, and 1099-G

Miscellaneous Income and Adjustments:

	TSJ _____			TSJ _____	
	2020 Amount	2019 Amount		2020 Amount	2019 Amount
Unemployment compensation received					
Unemployment compensation repaid in 2020					
Social security benefits received					
Social security benefits repaid in 2020					
Medicare premiums withheld					
Tier 1 railroad retirement benefits received					
Tier 1 railroad retirement benefits repaid in 2020					
Total lump sum social security received					
Lump sum taxable social security					
Other federal withholding					
Other state withholding					

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2020 Amount	2019 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2020 Amount	2019 Amount



2020

Miscellaneous Adjustments**13A****Educator Expenses:** **Deduction for amounts paid by educators of kindergarten through Grade 12**

TS	2020 Amount	2019 Amount

Health Savings Accounts (HSAs)

TS	Description	2020 Amount	2019 Amount
	Contributions made for 2020		
	Distributions received from all HSAs in 2020		

What type of coverage applies to your high deductible health plan? ☐ Self only ☐ Family**Yes****No**

Were any HSA contributions listed above also shown on your Form W-2?

Were all distributions from your HSA for unreimbursed medical expenses?

Did you or your spouse enroll in Medicare?

If Yes, what month did you enroll?

What month did your spouse enroll?

Other Adjustments to Income: **Include all Forms 1098-E for Student Loan Interest Paid**

TSJ	Nature and Source	2020 Amount	2019 Amount



2020

Itemized Deductions - Medical and Taxes**14****Medical and Dental Expenses:**

Prescription medicines and drugs
 Total medical insurance premiums paid *
 Long-term care expenses
 Total insurance reimbursement
 Number of miles traveled for medical care
 Lodging
 Doctors, dentists, etc.
 Hospitals
 Lab fees
 Eyeglasses and contacts

TSJ	2020 Amount	2019 Amount

Taxpayer long-term care insurance premiums paid
 Spouse long-term care insurance premiums paid

2020 Amount	2019 Amount

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2020 Amount	2019 Amount

Taxes Paid: **Include copies of your tax bills**

Personal property taxes paid (include vehicle taxes)
 General sales taxes paid on specified items

TSJ	2020 Amount	2019 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2020 Amount	2019 Amount

Other Taxes Paid:

TSJ	Description	2020 Amount	2019 Amount

If you purchased or sold your home in 2020, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No



2020

Itemized Deductions - Mortgage Interest and Points**14A****Mortgage Questions for 2020:**

If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .

Did you refinance your home? (If Yes, enclose the closing statement.) . . .

If Yes, how many years is your new mortgage loan? . . .

Did you purchase a new home or sell your former home during the year? . . .

If Yes, enclose the closing statements from the purchase and sale of your new and former homes.

If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home? . . .

If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . .

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2020 Amount	2019 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2020 Amount	2019 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2020 Amount	2019 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2020 Amount	2019 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2020 Amount	2019 Amount



Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2020 Amount	2019 Amount

TSJ	Conservation Real Property	2020 Amount	2019 Amount
	100% limit		
	50% limit		

TSJ	Description	2020 Miles	2019 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling \$500 or Less: Include all documentation.

TSJ	Description of Donated Property	2020 Amount	2019 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A			
B			
C			

1 - Appraisal
2 - Catalog

3 - Comparable Sale
4 - Other (Describe)

5 - Thrift Shop Value

1 - Gift
2 - Inheritance

3 - Exchange
4 - Purchase

Donee Organization Name	Donee Organization Address
A	
B	
C	



* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

Union and professional dues *
Tax preparation fee *
Professional subscriptions *
Hobby expense (To extent of income) *
Safe deposit box *
Uniforms and protective clothing *
Work tools *
Gambling losses
Estate taxes

TSJ	2020 Amount	2019 Amount

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees *
- Employment agency fees *
- Impairment-related work expense of a disabled person
- Investment expenses *
- Certain educational expenses *
- Repayment of amounts under a claim of right
- Custodial fees *
- Amortizable bond premium

TSJ	Description	2020 Amount	2019 Amount

Casualty or Theft Loss:

TSJ _____

Property description _____

Which of the following describes the type of property that sustained the casualty or theft loss?

- ☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? ☐ Yes ☐ No

Date acquired (Mo/Da/Yr) _____

Date damaged or lost (Mo/Da/Yr) _____

Original cost or other basis _____

Fair market value before casualty _____

Fair market value after casualty _____

Cost of replacement _____

Insurance reimbursement _____



2020

Child/Dependent Care Expenses & Education Expenses

18

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled?

☐

Yes

☐

No

Did you pay an individual for services performed in your home?

☐

Yes

☐

No

Expenses incurred in 2019 but paid in 2020

Employer-provided dependent care benefits that were forfeited in 2020

2019 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

Street address

City, state, ZIP or postal code, and country,

Social security number OR

Employer identification number

Telephone number (California only)

2020 Amount	2019 Amount

Expenses incurred and paid in 2020

Expenses incurred and not paid in 2020

Provider 2:

Name

Street address

City, state, ZIP or postal code, and country,

Social security number OR

Employer identification number

Telephone number (California only)

2020 Amount	2019 Amount

Expenses incurred and paid in 2020

Expenses incurred and not paid in 2020

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2020 Expenses Incurred	2019 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2020 Qualified Expenses



2020

Federal Tax Payments

20

Refund Application:

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

Refunded ☐ Yes ☐ No
Applied to your 2021 estimated tax liability ☐ Yes ☐ No

Federal Estimated Tax Payments:

2020 1st Quarter Estimate (Due 07-15-2020)
2020 2nd Quarter Estimate (Due 07-15-2020)
2020 3rd Quarter Estimate (Due 09-15-2020)
2020 4th Quarter Estimate (Due 01-15-2021)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2019 overpayment applied to 2020 estimate

Tax Planning Information for Tax Year 2021:

Do you expect any of the following to occur in 2021?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, provide details.



2020

State and City Tax Payments**20A****State and City Estimated Tax Payments:**

2020 1st Quarter Estimate

2020 2nd Quarter Estimate

2020 3rd Quarter Estimate

2020 4th Quarter Estimate

If you have an overpayment of 2020 taxes, do you

want the excess applied to your 2021 estimated tax liability?

☐ Yes ☐ No

2019 overpayment applied to 2020 estimate

Balance of prior year(s)' tax paid in 2020 plus

amount paid with 2019 extensions

Estimated tax payments for 2019 paid in 2020

TSJ ____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

State and City Estimated Tax Payments:

2020 1st Quarter Estimate

2020 2nd Quarter Estimate

2020 3rd Quarter Estimate

2020 4th Quarter Estimate

If you have an overpayment of 2020 taxes, do you

want the excess applied to your 2021 estimated tax liability?

☐ Yes ☐ No

2019 overpayment applied to 2020 estimate

Balance of prior year(s)' tax paid in 2020 plus

amount paid with 2019 extensions

Estimated tax payments for 2019 paid in 2020

TSJ ____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

State and City Estimated Tax Payments:

2020 1st Quarter Estimate

2020 2nd Quarter Estimate

2020 3rd Quarter Estimate

2020 4th Quarter Estimate

If you have an overpayment of 2020 taxes, do you

want the excess applied to your 2021 estimated tax liability?

☐ Yes ☐ No

2019 overpayment applied to 2020 estimate

Balance of prior year(s)' tax paid in 2020 plus

amount paid with 2019 extensions

Estimated tax payments for 2019 paid in 2020

TSJ ____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid



Gambling Winnings

Include all of your current year Forms W-2G

TS	Name of Payer	Gross Winnings	Tax Withheld	
			Federal	State



2020

Gifts Made Outright to an Individual

34

NOTE: Only complete Forms 34 and/or 35 if in 2020:

- You made gifts of cash or marketable securities to an individual that exceeded \$15,000; or
- You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or
- You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, provide details below.

If your most recent gift tax return was not prepared by us, include a copy.

For gifts other than cash, include a copy of any appraisal(s) of assets.

If no appraisal is available, describe how the value was determined.

For each gift made outright to an individual during the year, provide the following information:

Gift 1:

Person giving the gift	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$15,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			

Gift 2:

Person giving the gift	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$15,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			



DP

Business or Activity: _____

[illegible]

[illegible]



2020

Oregon Information (Page 1 of 2)

General Information:

Do you qualify as disabled?

If you are a retired U.S. Government employee receiving a federal pension,
enter the payer's name and dates you worked for the U.S. Government.

TSJ	Payer's Name	From (Mo/Da/Yr)	To (Mo/Da/Yr)

Taxpayer		Spouse	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Residency Information:

If you did not live in Oregon for all of 2020, enter the dates you did live in Oregon

Enter the state names other than Oregon where you had income

From (Mo/Da/Yr)	To (Mo/Da/Yr)

Education Savings:

Did you or your spouse make any contributions to a 529 Oregon College Savings Network account?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Portfolio Number	Account Number	2020 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2020 tax return to:

American Red Cross	<input type="text"/>	Alzheimer's Disease Research	<input type="text"/>
Oregon Historical Society	<input type="text"/>	OR Head Start Association	<input type="text"/>
Child Abuse Prevention	<input type="text"/>	Albertina Kerr Centers	<input type="text"/>
Habitat for Humanity	<input type="text"/>	Stop Domestic and Sexual Violence ..	<input type="text"/>
Oregon Food Bank	<input type="text"/>	OR Military Financial Assistance	<input type="text"/>

Other Charity (Choose up to two of the following):

American Diabetes Association	<input type="text"/>	Oregon Coast Aquarium	<input type="text"/>
SMART	<input type="text"/>	SOLVE	<input type="text"/>
St. Vincent de Paul	<input type="text"/>	The Nature Conservancy	<input type="text"/>
Doernbecher Children's Hospital	<input type="text"/>	Oregon Humane Society	<input type="text"/>
The Salvation Army	<input type="text"/>	Oregon Veteran's Home	<input type="text"/>
Planned Parenthood of OR	<input type="text"/>	LIONS	<input type="text"/>
Shriner's Hospital for Children	<input type="text"/>	Special Olympics Oregon	<input type="text"/>
Susan G. Komen for the Cure	<input type="text"/>	Cascade AIDS project	<input type="text"/>
Oregon Nongame Wildlife	<input type="text"/>	Veterans Suicide Prevention	<input type="text"/>
ALS Association	<input type="text"/>		

If you or your spouse wish to contribute \$3.00 to a political party, specify a party.

Taxpayer:	<input type="checkbox"/> Constitution	<input type="checkbox"/> Democratic	<input type="checkbox"/> Independent	<input type="checkbox"/> Libertarian
	<input type="checkbox"/> Republican	<input type="checkbox"/> Pacific Green	<input type="checkbox"/> Progressive	<input type="checkbox"/> Working Families
Spouse:	<input type="checkbox"/> Constitution	<input type="checkbox"/> Democratic	<input type="checkbox"/> Independent	<input type="checkbox"/> Libertarian
	<input type="checkbox"/> Republican	<input type="checkbox"/> Pacific Green	<input type="checkbox"/> Progressive	<input type="checkbox"/> Working Families



Enter Any Additional Oregon Information:

[illegible]