

# REBECCA BOSS CPA PLLC

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Subject: Preparation of Your **2020** Tax Returns

Dear Tax Client:

Thank you for choosing Rebecca Boss CPA PLLC to assist you with your 2020 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2020 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to five years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2020 tax returns will conclude with the delivery of the completed

returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (479)966-4277.

Sincerely,

*Rebecca Boss*

Rebecca Boss CPA

(Both spouses must sign for preparation of joint returns.)

Accepted By:

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Spouse

\_\_\_\_\_  
Date

**Checklist**

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Checklist**

This check list is provided to help you gather necessary information for us to prepare your 2020 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2019 tax year.

**Economic Impact Payment**

- ☐ Notice 1444
- ☐ Notice 1444-B

**State and city refunds and other government payments (Form 1099-G)**

- ☐ Unemployment compensation

**Other Income (provide supporting documentation for income received for the following items)**

- ☐ Sale of assets or property
- ☐ Cancellation of debt
- ☐ Other income \_\_\_\_\_

**Payments (provide supporting documentation for payments made for the following items)**

- ☐ Educator classroom expenses
- ☐ Employee business expenses
- ☐ Contributions to a Health Savings Account
- ☐ Expenses related to work relocation
- ☐ Alimony
- ☐ Student loan interest
- ☐ Tuition and fees for higher education
- ☐ Expenses related to child or dependent care
- ☐ Contributions to a Retirement Savings Account
- ☐ Medical and dental expenses
- ☐ Real estate taxes
- ☐ Other state and local taxes
- ☐ Mortgage interest
- ☐ Investment interest
- ☐ Cash Contributions
- ☐ Noncash Contributions
- ☐ Unreimbursed employee expenses
- ☐ Investment expenses
- ☐ Gambling losses
- ☐ Other payments \_\_\_\_\_

## Questionnaire

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

### Questionnaire

#### Personal Information

Yes No

☐ ☐ Did your marital status change during the year?

If "Yes," explain \_\_\_\_\_

☐ ☐ 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 Identity Protection PIN (IP PIN)?

If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity 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 qualify to claim any of your dependents?

☐ ☐ 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 \$2200 of unearned income?

Provide documentation for proof of dependent related credits (school records, medical records, daycare records, etc.)

#### COVID-19 Implications

Yes No

☐ ☐ Did you receive an Economic Impact Payment?

If "Yes," provide Notice 1444 and Notice 1444-B from the IRS.

☐ ☐ Did you or your spouse experience economic loss due to COVID-19 (loss of job, closed business, etc.)?

☐ ☐ Were you or your spouse unemployed for any portion of the year due to COVID-19?

☐ ☐ Did you or your spouse continue to receive wages from your employer even if you were unable to work?

☐ ☐ Did you or your spouse receive a distribution from a retirement plan (401K, IRA, etc.) due to COVID-19?

☐ ☐ If you or your spouse own a farm or business, did you continue to pay any employees while they were not working?

☐ ☐ If you or your spouse own a farm or business, did you delay withholding FICA taxes from any employee's pay?

☐ ☐ If you or your spouse own a farm or business, did you receive a Paycheck Protection Program (PPP) loan?

If "Yes," was the loan forgiven or have you applied for forgiveness?

☐ ☐ If you or your spouse own a farm or business and were unable to work due to COVID-19, would you have qualified for sick or family leave if employed by someone other than yourself?

#### Health Care Information

Yes No

☐ ☐ Did any member of your household have healthcare coverage through the Marketplace?

If "Yes," provide copies of Form 1095-A.

☐ ☐ 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?

## Questionnaire

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

## Questionnaire

- ☐ ☐ ☐ 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 abandon a principal residence or a piece of real property 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.
- ☐ ☐ ☐ Did you receive any principal or interest during this year from property sold in prior years?
- ☐ ☐ ☐ 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?  
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 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 income you have not provided information for with this organizer?  
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 or local 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 pay mortgage interest 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?
- ☐ ☐ ☐ Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
- ☐ ☐ ☐ Did you use your vehicle on the job other than for commuting to work?
- ☐ ☐ ☐ Did you work out of town at any time during the year?

## Questionnaire

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

## Questionnaire

## 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?
- ☐ ☐ 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)?
- ☐ ☐ 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 dependent(s) during the year?

## Miscellaneous Information

Yes No

- ☐ ☐ Did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currencies?
- ☐ ☐ 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 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?
- ☐ ☐ Did you incur moving expenses during the year?
- ☐ ☐ Did you make any energy-efficient improvements to your main home during the year?
- ☐ ☐ Are you a business owner who paid health insurance premiums for your employees during the year?
- ☐ ☐ Did you own interest or shares in a Qualified Opportunity Fund?
- ☐ ☐ Did you apply an overpayment of your 2019 taxes to your 2020 estimated taxes?
- ☐ ☐ If you have an overpayment of 2020 taxes, do you want the refund applied to your 2021 estimated taxes?
- ☐ ☐ Did you make any estimated payments toward your 2020 taxes?
- ☐ ☐ Do you want to have any refund or balance due directly deposited or withdrawn?  
If "Yes," provide a canceled checking or savings slip.
- ☐ ☐ Do you anticipate your income or withholdings to be different for 2021?
- ☐ ☐ Did you make any purchases subject to Use Tax?  
If "Yes," provide details.
- ☐ ☐ Did you receive any notices from the IRS or state taxing authority?  
If "Yes," explain \_\_\_\_\_
- ☐ ☐ May the IRS discuss your tax return with your preparer?
- ☐ ☐ Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

## Foreign Tax Information

Yes No

- ☐ ☐ Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- ☐ ☐ 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

## 2020 Tax Organizer

### Personal and Dependent Information

#### Personal Information

	Name	SSN	Has IP PIN	Date of birth
Taxpayer				
Spouse				
Street address, city, state, and ZIP				
	Occupation	Daytime phone	Evening phone	Cell phone
Taxpayer				
Spouse				
Taxpayer email				
Spouse email				

#### Marital Status at end of 2020

- ☐ Married  
☐ Married filing separately  
☐ Single  
☐ Widow(er) If spouse died in 2020 enter the date of death \_\_\_\_\_

#### Other information

- Are you blind? ☐ Yes ☐ No  
 Are you disabled? ☐ Yes ☐ No  
 Are you a full-time student? ☐ Yes ☐ No  
 Do you want \$3 to go to the Presidential Election Campaign Fund? ☐ Yes ☐ No

#### Taxpayer

- ☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No

#### Spouse

- ☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No  
☐ Yes ☐ No

At any time during 2020 did you receive, sell, send, exchange, or acquire any financial interest in any virtual currency? ☐ Yes ☐ No

#### 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 \_\_\_\_\_

#### COVID-19 Implications

Yes No

- ☐ ☐ Did you receive an Economic Impact Payment (EIP)? If "Yes," provide Notices 1444 and 1444-B from the IRS.  
 First EIP amount \_\_\_\_\_ Second EIP amount \_\_\_\_\_

- ☐ ☐ Did you experience economic loss due to COVID-19 (loss of job, closed business, etc.)?  
☐ ☐ Were you unemployed for any portion of the year due to COVID-19?  
☐ ☐ Did you continue to receive wages from your employer even if you were unable to work?  
☐ ☐ Did you receive a distribution from a retirement plan (401K, IRA, etc.) due to COVID-19?

If you own a farm or business:

- ☐ ☐ Did you continue to pay any employee while they were not working?  
☐ ☐ Did you delay withholding FICA taxes from any employee's pay?  
☐ ☐ Did you receive a Paycheck Protection Program (PPP) loan?

If "Yes," was the loan forgiven or have you applied for forgiveness? \_\_\_\_\_

- ☐ ☐ Were you unable to work due to COVID-19 and, if employed by someone other than yourself, would have qualified for sick or family leave?

#### Appointment Information

Your 2020 appointment is scheduled for \_\_\_\_\_

## Additional Taxpayer Information

Name:

SSN:

### Estimates

	Federal		Resident state		Resident city	
	Date paid	Amount	Date paid	Amount	Date paid	Amount
Overpayment applied from 2019						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

### Account Information for Deposits or Withdrawals

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

### Identification Information

#### Taxpayer

 Type of photo ID ☐ Driver's license ☐ State-issued photo ID

Driver's license or state-issued photo ID number \_\_\_\_\_

State the driver's license or state-issued photo ID was issued in \_\_\_\_\_

Issue date of the driver's license or state-issued photo ID \_\_\_\_\_

Expiration date of the driver's license or state-issued photo ID \_\_\_\_\_

#### Spouse

 Type of photo ID ☐ Driver's license ☐ State-issued photo ID

Driver's license or state-issued photo ID number \_\_\_\_\_

State the driver's license or state-issued photo ID was issued in \_\_\_\_\_

Issue date of the driver's license or state-issued photo ID \_\_\_\_\_

Expiration date of the driver's license or state-issued photo ID \_\_\_\_\_

Healthcare Coverage Questionnaire

Name:

SSN:

Healthcare Information

Member of household for healthcare purposes	Covered the entire year	Covered less than 12 months	No healthcare coverage at all

YESNO

☐

☐

Did anyone other than you or your spouse pay for healthcare coverage for anyone listed above?

☐

☐

Did you pay for healthcare coverage for anyone not listed above?

If you had coverage for any part of the year:

Where was the policy obtained?

Employer / Medicare / Medicaid / Marketplace(Exchange) / Other

If you didn't have coverage part or all of the year:

Answer YES if the following applies to any member of the household

☐

☐

Was your previous insurance policy canceled in 2020?

☐

☐

Was coverage offered by your employer or your spouse's employer?

☐

☐

Are you a member of a federally recognized Indian tribe?

☐

☐

Are you eligible for services through an Indian healthcare provider?

☐

☐

Are you a member of a healthcare sharing ministry?

☐

☐

Did you live in the United States the entire year?

☐

☐

Are you enrolled in TRICARE?

☐

☐

Did you apply for CHIP coverage?

☐

☐

Do any of the following apply to you? Do NOT indicate which one.

Became homeless

Evicted in the past six months, or facing eviction or foreclosure

Received a shut-off notice from a utility company

Recently experienced domestic violence

Recently experienced the death of a close family member

Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property

Filed for bankruptcy in the last six months

Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt

Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member

Income

Name:

SSN:

Wages & Salaries

Provide all copies of Form W-2

Employer name	2020 federal wages	2019 federal wages

Retirement

Provide all copies of Form 1099-R

Payer name	2020 distribution	2019 distribution

Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?

☐ Yes ☐ No

Form 1099-Misc and Form 1099-NEC Income

Provide all copies of Forms 1099-MISC and 1099-NEC (\* Also reported on Schedule C or E)

Payer name	2020 amount	2019 amount

## Income

Name: \_\_\_\_\_
SSN: \_\_\_\_\_

**Dividend Income**

Provide all copies of Form 1099-DIV and other statements that report dividend income

<div style="display: flex; justify-content: space-between; padding: 2px 0;"> <span>Account number</span> <span>2020</span> <span>2019</span> <span>2020</span> <span>2019</span> </div> <div style="display: flex; justify-content: space-between; padding: 2px 0;"> <span>Payer name</span> <span>ordinary</span> <span>ordinary</span> <span>qualified</span> <span>qualified</span> </div> <div style="display: flex; justify-content: space-between; padding: 2px 0;"> <span></span> <span>dividends</span> <span>dividends</span> <span>dividends</span> <span>dividends</span> </div>				

**Interest Income**

Provide all copies of Form 1099-INT, Form 1099-OID and other statements that report interest income

<div style="display: flex; justify-content: space-between; padding: 2px 0;"> <span>Account number</span> <span>2020</span> <span>2019</span> </div> <div style="display: flex; justify-content: space-between; padding: 2px 0;"> <span>Payer name</span> <span>interest</span> <span>interest</span> </div>		

If any interest income listed above is from a seller-financed mortgage, provide the payer's ID number and address



## Other Income and Adjustments

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

## Other Income

	2020 Taxpayer	2019 Taxpayer	2020 Spouse	2019 Spouse
Scholarships or grants not reported on Form W-2 . . . . .				
State income tax refund (attach Forms 1099-G) . . . . .				
Social Security Benefits (attach Forms 1099-SSA) . . . . .				
Railroad Retirement Benefits (attach Forms 1099-RRB) . . . . .				
Alimony received				
Divorce or separation date _____ Amount _____				
Unemployment compensation (attach Forms 1099-G) . . . . .				
Unemployment compensation repaid in 2020 . . . . .				
Gambling winnings (attach Forms W2-G) . . . . .				
Alaska Permanent Fund . . . . .				
ABLE distributions . . . . .				
Other income: _____				
_____				
_____				

## Adjustments

	2020 Taxpayer	2019 Taxpayer	2020 Spouse	2019 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies) . . . . .				
Contributions made to a Health Savings Account (HSA) . . . . .				
Contributions made to a Self-Employed Pension plan (SEP) . . . . .				
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents . . . . .				
Alimony paid				
Name _____				
SSN _____ Divorce or separation date _____				
Name _____				
SSN _____ Divorce or separation date _____				
Contributions made to an Individual Retirement Account (IRA) . . . . .				
Contributions made to a Roth IRA . . . . .				
Interest paid on a student loan . . . . .				
Other adjustments: _____				

## Job-related Moving Expenses

☐ Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

	2020	2019
Number of miles from old home to old workplace . . . . .		
Number of miles from old home to new workplace . . . . .		
Expense to move household goods & personal effects and lodging expenses while traveling to your new home (Do not include cost of meals)		

# Schedule C - Profit or Loss from Business

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

## General Business Information

Business name \_\_\_\_\_ Employer ID number \_\_\_\_\_

Professional product or service \_\_\_\_\_

Business address, city, state, ZIP \_\_\_\_\_

☐ This business started or was acquired during 2020

☐ Yes ☐ No

Payments of \$600 or more were paid to an individual who is not your employee for services provided for this business

☐ This business was disposed of during 2020

☐ Yes ☐ No

You filed Forms 1099 for the individuals

## Income

	2020	2019		2020	2019
Gross receipts or sales . . . . .	_____	_____	Other income . . . . .	_____	_____
Returns & allowances . . . . .	_____	_____			

## Expenses

	2020	2019		2020	2019
Advertising . . . . .	_____	_____	Travel . . . . .	_____	_____
Car & truck expenses . . . . .	_____	_____	Total meals . . . . .	_____	_____
Commissions & fees . . . . .	_____	_____	Utilities . . . . .	_____	_____
Contract labor . . . . .	_____	_____	Wages . . . . .	_____	_____
Depletion . . . . .	_____	_____	Other expenses (list) . . . . .	_____	_____
Employee benefit programs . . . . .	_____	_____			
Insurance (other than health) . . . . .	_____	_____			
Interest - mortgage . . . . .	_____	_____			
Interest - other . . . . .	_____	_____			
Legal & professional services . . . . .	_____	_____			
Office expenses . . . . .	_____	_____			
Pension & profit sharing plans . . . . .	_____	_____			
Rent or lease (vehicles, machinery, & equipment) . . . . .	_____	_____			
Rent (other business property) . . . . .	_____	_____			
Repairs & maintenance . . . . .	_____	_____			
Supplies . . . . .	_____	_____			
Taxes & licenses . . . . .	_____	_____			

## Cost of Goods Sold

	2020	2019		2020	2019
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  
☐ ☐ This vehicle is available for use during off-duty hours  
☐ ☐ Another vehicle is available for personal use

Yes No  
☐ ☐ There is evidence to support your deduction  
☐ ☐ The evidence is written

Number of miles the vehicle was driven during 2020

Number of miles driven in prior years

	2020	2019		2020	2019
Business	_____	_____	Business	_____	_____
Commuting	_____	_____	Total	_____	_____
Other	_____	_____			
	2020	2019		2020	2019
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	
	2020	2019	2020	2019
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 is your main home or second home

☐ Yes ☐ No

Payments of \$600 or more were paid to an individual who is not your employee for services provided for this rental.

☐ This property was disposed of during 2020

☐ Yes ☐ No

You filed Forms 1099 for the individuals

☐ This property was owned as a qualified joint venture

## Income

	2020	2019		2020	2019
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 (list)	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____

If this Schedule E is for 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.

Income or Loss from Partnerships, S corporations, and Fiduciaries

Name:

SSN:

Partnerships, S corporations, Estates and Trusts

Provide all copies of Schedule K-1 and attachments

Entity name

EIN



## Other Information

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Mortgage Interest**

Provide all copies of Form 1098

Lender's name	2020 Mortgage interest received	2019 Mortgage interest received	2020 Mortgage insurance premiums	2019 Mortgage insurance premiums	2020 Real estate taxes paid	2019 Real estate taxes paid
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**Employee Business Expenses**

- ☐ You are a qualified performing artist
 ☐ You are a member of the clergy  
☐ You are a fee-based state or local government official
 ☐ You used your personal vehicle for your job during 2020  
☐ You are a disabled employee with impairment-related work expenses  
☐ You are a reservist

	NOT reimbursed by your employer 2020	2019	Reimbursed by your employer not included on your W-2 2020	2019
Parking fees, tolls, local transportation . . . . .	_____	_____	_____	_____
Meals . . . . .	_____	_____	_____	_____
Overnight business travel expenses (Do not include meals & entertainment) . . . . .	_____	_____	_____	_____
Other business expenses . . . . .	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**Casualties and Thefts**

FEMA code _____	FEMA code _____
Property description _____	Property description _____
Property location _____	Property location _____
Date property was acquired _____	Date property was acquired _____
Date property was damaged or stolen _____	Date property was damaged or stolen _____
Cost of property damaged or stolen _____	Cost of property damaged or stolen _____
Amount of damage _____	Amount of damage _____
Insurance reimbursement _____	Insurance reimbursement _____

## Other Information

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Child and Other Dependent Care Expenses**

Name of care provider	Address	SSN or EIN	Amount paid

**Education Expenses**

Provide all copies of Form 1098-T

Student name \_\_\_\_\_

Student name \_\_\_\_\_

Type of expense	Amount	Type of expense	Amount

Student name \_\_\_\_\_

Student name \_\_\_\_\_

Type of expense	Amount	Type of expense	Amount

Student name \_\_\_\_\_

Student name \_\_\_\_\_

Type of expense	Amount	Type of expense	Amount