REBECCA BOSS CPA PLLC

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February 01, 2022

Tax Client

Subject: Preparation of Your 2021 Tax Returns

Tax Client:

Thank you for choosing REBECCA BOSS CPA PLLC to assist you with your 2021 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 2021 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 three 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 2021 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
REBECCA BOSS CPA PLLC

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

Accepted By:

____
Taxpayer

____
Spouse

____
Date

2021 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of birth
Taxpayer	Taxpayer Client	***-**-****		
Spouse				

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

Street address, city, state, and ZIP

	Occupation	Daytime phone	Evening phone	Cell phone
Taxpayer				
Spouse				

Taxpayer email	
Spouse email	

Filing status at the end of 2021

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

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

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2021 did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?
☐	☐	If you were 18 years of age, or under 24 and a student, at the end of 2021, were you in foster care on or after turning 14 years of age and agree this status can be disclosed to the IRS?
☐	☐	If you were 18 years of age, or under 24 and a student, at the end of 2021, were you homeless or at risk of becoming homeless and supporting yourself?
☐	☐	Was your earned income in 2021 less than your earned income in 2019? If "Yes," enter the amount of your 2019 earned income. ____________
☐	☐	Did you receive the third stimulus payment (Economic Impact Payment or EIP) in 2021? If "Yes," enter the amount received for each taxpayer and provide Notice 1444-C or Letter 6475 from the IRS. Taxpayer ____________ Spouse ____________

See last page of tax organizer for additional details.

Identification Information

Taxpayer's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

Account Information for Deposits and Withdrawals

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

Appointment Information

Your 2021 appointment is scheduled for ____________

Dependent and Other Information

Name: Taxpayer Client SSN: ***-**-****

Dependent Information

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

List dependents required to file a return ______

Yes No

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

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

Taxpayer ______

Spouse ______

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

Child and Other Dependent Care Expenses

Name of care provider	Address	SSN or EIN	Amount Paid

Estimates

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

If estimated tax payments were made, please provide detailed payment amounts and dates in the section above.

2021

Checklist

Name: Taxpayer Client SSN: ***-**-****

Checklist

This check list is provided to help you gather necessary information for us to prepare your 2021 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2020 tax year.

Stimulus payment (Economic Impact Payment - IRS Notice 1444-C or Letter 6475)

[ ] Stimulus Payment ______________________________

Advanced payment of Child Tax Credit (IRS Letter 6419)

[ ] Taxpayer ______________________________

[ ] Spouse ______________________________

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: Taxpayer Client SSN: ***-**-****

Questionnaire

Personal Information

Yes No

[ ] [ ] Did your marital status change during the year?
If "Yes," explain ______

[ ] [ ] If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2021?

[ ] [ ] Can you or your spouse be claimed as a dependent by someone else?

[ ] [ ] If you were 18 years of age, or under 24 and a student, at the end of 2021, were you in foster care on or after turning 14 years of age and agree this status can be disclosed to the IRS?

[ ] [ ] If you were 18 years of age, or under 24 and a student, at the end of 2021, were you homeless or at risk of becoming homeless and supporting yourself?

[ ] [ ] 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 receive advance payments of the Child Tax Credit from the IRS at any time from July through December 2021? See last page of organizer for additional details.
If "Yes," provide Letter 6419 from the IRS. Or, enter the amount each taxpayer received and the number of children taken into account to determine the amount received as shown on IRS Letter 6419, box 2. If you were married last year and filed a joint tax return with your spouse, are you filing a joint return with the same spouse this year?
Taxpayer ______
Spouse ______

[ ] [ ] Did you have any childcare expenses during the year?

[ ] [ ] Did you have any adoption expenses during the year?

[ ] [ ] Did you have any children under age 19 or a full-time student under age 24 with more than $2,200 of unearned income?

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

Health Care Information

Yes No

[ ] [ ] Did any member of your household have healthcare coverage through the Marketplace (Obama Care)?
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?

[ ] [ ] 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?

Questionnaire

Name: Taxpayer Client SSN: ***-**-****

Questionnaire

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, Form 1099-NEC, and Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If "Yes," attach Form 1099-K or Form W-2.
[ ] [ ] Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If "Yes," attach Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb or HomeAway)?
If "Yes," provide documentation.
[ ] [ ] Did you receive any other 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?

Retirement Information

Questionnaire

Name: Taxpayer Client SSN: ***-**-****

Questionnaire

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 dependents during the year?

Miscellaneous Information

Yes No

[ ] [ ] Did you receive the third stimulus payment (Economic Impact Payment or EIP) in 2021?
If "Yes," enter the amount received for each taxpayer and provide Notice-1444-C or Letter 6475 from the IRS.
Taxpayer ______________________________
Spouse ______________________________
[ ] [ ] Was your earned income in 2021 less than your earned income in 2019?
If "Yes," enter the amount of your 2019 earned income.
____
[ ] [ ] Did you receive, sell, exchange, or otherwise dispose of 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 2020 taxes to your 2021 estimated taxes?
[ ] [ ] If you have an overpayment of 2021 taxes, do you want the refund applied to your 2022 estimated taxes?
[ ] [ ] Did you make any estimated payments toward your 2021 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 2022?
[ ] [ ] 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

Questionnaire

Name: Taxpayer Client SSN: ***-**-****

Questionnaire

[ ] [ ] 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

Income

Name: Taxpayer Client SSN: ***-**-****

Wages & Salaries

Provide all copies of Form W-2

Employer name	2021 federal wages
No need to complete this section. Please provide hard copies.	

Retirement

Provide all copies of Form 1099-R

Payer name	2021 distribution
No need to complete this section. Please provide hard copies.	

☐ Yes ☐ No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?

☐ Yes ☐ No Did you use any of the distributions for disaster or coronavirus relief?

Income

Name: Taxpayer Client SSN: ***-**-****

Dividend Income

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

Account number Payer name	2021 ordinary dividends	2021 qualified dividends

Interest Income

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

Account number Payer name	2021 interest

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

2021

Schedule A - Itemized Deductions

Name: Taxpayer Client SSN: ***-**-****

Medical and Dental Expenses

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

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

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

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

Mileage driven for medical purposes . . . . ________

Medical & dental expenses

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

Taxes Paid

State and local income taxes . . . . ________

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

Real estate taxes . . . . ________

Personal property taxes . . . . ________

Other taxes (list) ________________ ________

________________ ________

________________ ________

Interest Paid

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

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

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

Paid to:

Name ________________

Address ________________

City, State, ZIP ________________

SSN or EIN ________________

Home mortgage insurance premiums . . . . ________

Investment interest . . . . ________

Charitable Contributions

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

Miles driven for charitable purposes . . . . ________

Other Miscellaneous Deductions

Amortizable bond premiums . . . . ________

Federal estate tax . . . . ________

Gambling losses . . . . ________

Impairment-related work expenses . . . . ________

Claim repayments . . . . ________

Unrecovered pension investments . . . . ________

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

Ordinary loss debt instrument . . . . ________

Excess deduction on termination . . . . ________

Job Expenses & Certain Miscellaneous Deductions

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

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

Union dues . . . . ________

Tax preparation fees . . . . ________

Other nonpersonal expenses related to taxable income

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

Home equity interest . . . . ________

2021

Schedule C - Profit or Loss from Business

Name: Taxpayer Client SSN: ***-**-****

General Business Information

TS ____ Business name ____ Employer ID number ____

Professional product or service ____

Business address, city, state, ZIP ____

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

☐ This business started or was acquired during 2021.

☐ This business was disposed of during 2021.

Select if this business is for:

☐ Professional gambler

☐ Newspaper delivery and you are under 18 years of age

☐ Exempt Notary income

☐ A clergy

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

Income

	2021		2021
Gross receipts or sales		Other income	
Returns & allowances			

Expenses

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

Cost of Goods Sold

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

2021

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

Name: Taxpayer Client SSN: ***-**-****

General Property Information

Property description ______

Address, city, state, ZIP ______

Select the property type

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

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

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

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

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

☐ Yes ☐ No You filed Forms 1099 for the individuals

Income

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

Expenses

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

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

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

Income or Loss from Partnerships, S Corporations, and Fiduciaries

Name: Taxpayer Client SSN: ***-**-****

Partnerships, S Corporations, Estates and Trusts

Provide all copies of Schedule K-1 and attachments

Entity Name	EIN

Schedule F - Profit or Loss from Farming

Name: Taxpayer Client SSN: ***-**-****

General Information

TS ____ Principal product ____________ Employer ID number ________

Accounting method: ☐ Cash ☐ Accrual ☐ Other: ____________

☐ This farm was disposed of during 2021.

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

Income

	2021		2021
Sale of livestock / other items		Custom hire income	
Cost of items bought for resale		Beginning inventory for accrual	
Sale of products you raised		Ending inventory for accrual	
Total cooperative distributions (Provide 1099-PATR)		☐ You used unit-livestock-price or farm-price inventory method.	
Total agricultural payments		Other income	
Commodity Credit Corporation (CCC) loans:			
CCC loans reported			
CCC loans forfeited			
Crop insurance proceeds:			
Amount received in 2021			
☐ You elect to defer to 2022			
Amount deferred from 2020			

Expenses

	2021		2021
Car & truck expenses		Rent - other (land, animals, etc.)	
Chemicals		Repairs & maintenance	
Conservation expenses		Seeds & plants purchased	
Custom hire (machine work)		Storage & warehousing	
Employee benefit programs		Supplies purchased	
Feed purchased		Taxes	
Fertilizers & lime		Utilities	
Freight & trucking		Veterinary, breeding, & medicine	
Gasoline, fuel, & oil		Family health coverage payments for taxpayer, spouse or dependents	
Insurance (other than health)		Other expenses	
Interest - mortgage (paid to banks, etc.)			
Interest - other			
Non-W-2 labor hired			
W-2 wages paid			
Pension & profit-sharing plans			
Rent - vehicles, machinery, & equipment			

Expenses Related to Business

Name: Taxpayer Client SSN: ***-**-****

Auto Expense

Name of business vehicle is used for ____________

Description of vehicle ____________ Date vehicle was placed in service ____________

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

Mileage

Number of miles the vehicle was driven during 2021

Business . . . . ____________

Commuting . . . . ____________

Other . . . . ____________

Expenses

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

Business Use of Home

Name of business home is used for ____________

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

What is the total square footage of your home? ____________

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

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

How many hours per day was the area used? ____________

☐ The daycare facility was in operation for the entire year

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

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

Income

Name: Taxpayer Client SSN: ***-**-****

Form 1099-MISC Income

Provide all copies of Form 1099-MISC

Payer name	2021 amount

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

Payer name	2021 amount

Taxpayer Client ***-**-****

2021 Information Pertaining to the American Rescue Plan Act (ARPA)

On March 11, 2021, the President of the United States signed into law the American Rescue Plan Act (ARPA) that authorized a third round of stimulus payments and advanced payment of the Child Tax Credit. The IRS issued notices that provided the amounts you received for these payments. This information is necessary to accurately complete your 2021 individual tax return. Information provided below explains what notice you received and how to obtain the information if you no longer have the notice or have yet to receive a letter.

Stimulus Payment (Economic Impact Payment (EIP)

The third round of EIP or stimulus payments began mid-March 2021. Individuals could have received up to $1,400 ($2,800 for married couples filing a joint return). Qualifying dependents may have also received $1,400. Unlike the first two payments, EIP3 was not limited to children under 17. Families may have received the payment based on all of the qualifying dependents claimed on the tax return. Most families received $1,400 per person, meaning, a single person with no dependents may have received $1,400 while a family of four may have received $5,600. Notice 1444-C was sent following the payments and Letter 6475 will be issued in January 2022 with a combined total.

If you no longer have Notice 1444-C, or have not received Letter 6475, log in to your IRS Online Account to get the accurate amount of EIP3 received.

1. Go to irs.gov.
2. Select "View Your Account Information."
3. Select "Log in to your Online Account" and follow the prompts provided.

Advance Child Tax Credit Payments

Under ARPA, the maximum amount for the Child Tax Credit (CTC) was increased from $2,000 to $3,600 for each child 5 years old and under. For children ages 6 - 17, the maximum increased to $3,000. In July 2021, eligible families that did not opt out began receiving advanced CTC payments up to $300 per month for each child age 5 and under and up to $250 for each child between the age of 6 and 17. IRS will issue Letter 6419 to provide the amount received per taxpayer and how many children were taken into account to determine the amount received.

If you no longer have Letter 6419, or have not yet received it, follow the directions above to log in to your online account to access the Child Tax Credit Update Portal or log directly in to the portal using the instructions below. For married couples filing a joint return, the taxpayer and spouse will both need to log in to get the amount apportioned to each taxpayer.

1. Go to irs.gov.
2. Select "Child Tax Credit Update Portal."
3. Select "Manage Advance Payments" and follow the prompts provided.