JACQUES and ASSOCIATES, CPAs, LLC
1700 E. GUDE DRIVE
ROCKVILLE, MD 20850-1342

Important Note:

Delivery options for the 2020 Tax Season have changed. Please choose one of the three "Tax Return Delivery" options detailed on the reverse side of this page.

Tax Return Delivery

Please choose only **ONE** of the following options:

| **Option 1:** I choose to receive my completed tax return by **MAIL**. *

- You will receive a **PAPER** copy of your tax return.
- Please provide your credit card information below.

Desired Mailing Method: **USPS Priority Mail** **Federal Express**

Option 2: I choose to receive my tax return through the **CLIENT PORTAL**.

- You will receive a **DIGITAL PDF** copy of your tax return uploaded directly to your client portal. **
- Original supporting documents, if any, will automatically be returned to you by USPS Priority Mail to the address we have on file. *
- Please provide your credit card information below.

Option 3: Please contact me about special circumstances for delivery of my tax return.

Credit Card Information

Visa MasterCard

American Express Discover

Cardholder's Name _____

Credit Card Number_____

Expiration Date_____ **3-digit Security Code (CVV)**_____

Signature of Cardholder _____

* Mailing, delivery, and handling charges apply and will be added to your invoice.

** If you do not have a client portal account, after we process your request to utilize the Client Portal, you will receive an email that will enable you to create your Username and Password. If you have any questions, please contact Robert Kirk by phone at 301.738.1303 x1907, or by email at Robert.Kirk@JacquesFinancial.com.

JACQUES FINANCIAL

1700 E. GUDE DRIVE
ROCKVILLE, MD 20850
ph (301) 738-1303
fax (301) 738-1305
JACQUESFINANCIAL.COM

January 2021

Dear Friends:

Enclosed is your 2020 Tax Organizer and our Terms of Service. To assist us in more efficiently and effectively completing your 2020 tax return, **please complete all of the initial pages up through at least THE PINK SHEET**. Simply complete and return the organizer, along with supporting documents, to our office by mail, drop-off, or through our client portal. Our team will analyze the data, prepare your tax returns, and contact you if we need additional information.

As a result of the *Consolidated Appropriations Act*, *Secure Act*, *Cares Act*, and *Tax Cuts and Jobs Act,* tax filings have become more complex and time-consuming. It is important for you to provide us with your 2020 medical expenses, mortgage interest, property and state income or sales tax payments, and charitable contributions even if you claimed the standard deduction for 2019. Our team will analyze your federal and state tax returns to determine if it is more advantageous to itemize your deductions or take the standard deduction.

If you prefer the efficiency of the mail-in service, we offer a **20% DISCOUNT provided your tax package is postmarked, received, or uploaded to the portal no later than March 1, 2021**. If you prefer a meeting by conference all, please contact us to schedule a time. The 20% discount **does not apply** to conference calls. If you elect to use the mail-in service, please expect a longer preparation time. (See "Checklist" page for more details.)

If we receive your organizer after **March 25, 2021**, your federal and state tax returns may be placed on extension. If you wish to request an extension, it is **your responsibility** to notify our office.

Beginning on Monday, February 8, 2021, our office hours will be 9:00am to 5:00pm Monday through Saturday.

We deeply appreciate our continuing relationship and are grateful for your trust and confidence. We welcome your goodwill in making referrals to our practice, and look forward to working with you in 2021!

Sincerely,

Your Jacques Financial Team

Securities offered through Jacques Financial, LLC (JFLLC) a Broker-Dealer, Member FINRA/SIPC.
Advisory services offered through Jacques Advisors, LLC an affiliate of JFLLC.
Tax services offered through Jacques & Associates CPAs, LLC an affiliate of JFLLC.

CHECKLIST FOR 2020 TAX RETURNS

IMPORTANT NOTE: Please keep in mind that ***we generally need three to five weeks to process and complete your tax returns*** after **all** of your data has been given to our office. Extra processing time is required for out of state tax returns (extra mailing time) and tax returns with multiple states.

Please upload the following forms and data to your portal account; or enclose these materials with your organizer if you use the mail-in service.

Please ensure that we have your current **email address** listed on page 1 of the organizer. We will use this email to notify you once your tax returns are completed.

Please review all of your personal information noted on Page 1 to ensure that your name, address, date of birth, and contact information are accurate and complete. **Please make corrections where necessary**.

All W-2 forms as well as documents concerning any other compensation.

All l099 forms or other statements reporting interest, dividends, capital gains, or other income such as pensions, IRA distributions, sale of property, business income, or rental income. If you have brokerage accounts, please include ***all*** **pages** of the tax package.

If you sold securities, PLEASE INCLUDE cost basis and holding period, if not listed on the 1099 forms or in your broker's tax package.

All 1098 forms, records for mortgage interest, and real estate taxes paid.

Settlement sheets (i.e. closing disclosure/HUD-1) for real estate purchased, sold, and/or refinanced during the year. Please include the loan term.

All K-l forms from partnerships, corporations, estates, and trusts. **If you receive K-1s late in the "tax season," please send all other tax data earlier, then send the K-l when you receive it**.

Personal Property Tax Return forms for your business.

Voided check for direct deposit of refunds.

New clients only: Copy of your 2019 tax returns (both federal and state).

▶ *IF YOU DO* NOT *WISH TO ELECTRONICALLY FILE YOUR RETURN PLEASE CONTACT OUR OFFICE.* Otherwise, your returns will be filed electronically.

NOTE: If you are placed on extension, the expectation is that your returns will not be completed until the October 15 extension deadline and we are under no obligation to prepare them sooner. If you require an expedited time frame for preparation of your returns on extension, then please contact our office.

AAA Protection

Amendments Adjustments Audits

Triple "A" Protection is a service we offer that provides peace of mind, in that any additional work needed on your 2020 tax returns--after they are filed--will be completed at no charge. This protection will cover amendments, adjustments, and audits of your 2020 federal and state tax returns. Further, we will handle all correspondence on your behalf with the IRS or state agencies regarding your 2020 tax returns at no additional cost. **

The Internal Revenue Service, in an effort to increase collection of unpaid taxes, penalties, and fees, will continue to conduct audit and correspondence activity. Each year, we handle a significant number of IRS and state enforcement issues. To meet this demand and to be responsive to our clients' needs for additional services, we are offering a flat rate price of **$95** for *AAA Protection.*

If you choose **not** to participate, we will provide these services on an as needed basis at the prevailing hourly rate (the 2021 calendar year rate is **$300 / hour**).

Your 2020 tax preparation invoice will automatically include the *AAA Protection* fee. If you prefer **NOT** to participate, please read the disclosure **AND** sign the line below.

DISCLOSURE: BY SIGNING THE LINE BELOW YOU ARE FORMALLY DECLINING THE TAX YEAR 2020 'AAA PROTECTION' AND UNDERSTAND THAT YOU WILL BE BILLED AT AN HOURLY RATE IF YOU ARE IN NEED OF ANY CORRESPONDENCE, AMENDMENT, ADJUSTMENT, OR AUDIT SERVICES FOR YOUR 2020 FEDERAL OR STATE TAX RETURNS.

_____

(Sign here to **DECLINE** the protection. NO signature necessary if *AAA Protection* **IS** desired.)

*** Please note: AAA Protection does not cover any representation or services related to any court, including tax court, judicial or criminal proceedings, nor does it cover any out-of-pocket costs or protective claims. It does not cover amendments resulting from court decisions. It further does not cover any taxes, fines, interest, or penalties.*

SELECTED HIGHLIGHTS OF 2020 TAX CODE

Foreign Account Reporting (FBAR):
- The due date for filing the 2020 FinCEN Form 114 (FBAR) is the tax return due date.

Tax Rates:
- Long-term capital gains rates and qualified dividends are taxed at 20%, 15%, or 0% for married taxpayers with taxable income up to $80,000, and single taxayers with taxable income up to $40,000.

Medicare:
- 3.8% additional tax on all unearned income (dividends, capital gains, rents, royalties, etc.) for earners over $250,000 joint / $200,000 individual.
- 0.9% additional tax on earned income over $250,000 joint and $200,000 individual.

Standard Mileage Rates:
- Business miles deductible at 57½¢ for 2020.
- Charitable miles deductible at 14¢ for 2020.
- Medical miles at 17¢ for 2020.

Education:
- American Opportunity Credit of $2,500 allowed per student (income limitations apply).
- Lifetime Learning Credit of $2,000 allowed per return (income limitations apply).
- Disbursements from 529 plans for qualified education costs are excluded from income.
- The SECURE Act allows for qualified distributions from 529 plan to repay up to $10,000 (total) in student loans owed by each beneficiary and the beneficiary's siblings.

Retirement Planning:
- IRA contribution is $6,000 for 2020 with catch-up contribution for age 50+ at $1,000.
- 401(k), 403(b), 457, and SARSEP plans permit contributions of $19,500 for 2020, with catch-up contributions for age 50+ at $6,500.
- SIMPLE contributions are $13,500 for 2020 with catch-up contributions for age 50+ at $3,000.
- Self-employed retirement plan contributions are 25% of net income up to the maximum of $57,000 for 2020, with catch-up contributions for age 50+ at $6,000.

Miscellaneous:
- Kiddie tax may apply to the income of a child under age 19, and a child aged 19 to 23 if a full-time student.
- No phase-out of deductions.
- Medical costs are deductible only to the extent they exceed 7.5% of AGI.
- Annual gift tax exclusion is $15,000 ($30,000 married) for 2020.
- State and Local Tax deduction (SALT) = $10,000.
- Complex rules apply to the mortgage interest deduction.
- $300 deduction for cash donations to charity without having to itemize. Donations may only be by cash, check, credit cards or debit cards.
- CARES Act provides waiving the 10% additional tax/penalty on early distributions from certain retirement accounts for any coronavirus-related distributions up to $100,000.
- Qualified medical expenses expanded to include over-the-counter drugs and medications and menstrual products.
- When you file a 2020 Form 1040 or 1040SR you may be eligible for the Recovery Rebate Credit. Save your IRS letter - Notice 1444, Your Economic Impact Payment - with your 2020 tax records. You'll need the amount of the payment in the letter when you file your 2020 return.

Extension
Request Form

If you wish to be placed on extension, it is incumbent upon you to notify our office. Our policy is to file returns on extension by the October 15, 2021 extension deadline, provided we have all necessary information. We are under no obligation to file sooner.

There is no additional charge to file an extension.

Please use this form if you would like to submit an extension request:

- ☐ I do **NOT** expect a balance due on my federal and state income tax returns.

- ☐ I **DO** expect a balance due on my federal and/or state income tax returns. **

** **WE WILL CONTACT YOU REGARDING THE AMOUNT(S) TO PAY WITH YOUR EXTENSION(S).**

_____

(Signature)

PLEASE NOTE that this is NOT an extension of time to PAY any balance that may be due.

In the event that you have a balance due after your federal and state tax returns are filed, you **WILL** incur late payment penalties and interest.

JACQUES and ASSOCIATES, CPAs, LLC
1700 E. GUDE DRIVE
ROCKVILLE, MD 20850-1342
Telephone number: (301) 738-1303
Fax number: (301) 738-1305
E-mail address: DoTaxes@JacquesFinancial.com

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2020 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying widow(er) (2018 or 2019)	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

1 = Single
2 = Married filing joint
3 = Married filing separate
4 = Head of household
5 = Qualifying widow(er)

2020	1040	US	Client Information (continued)	1 p2

Please add, change or delete information for 2020.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone	
	Work phone	
	Work extension	
	Daytime phone (table)	1
	Mobile phone	
	Fax number	
	E-mail address	
Spouse Contact Information	Home phone	
	Work phone	
	Work extension	
	Daytime phone (table)	1
	Mobile phone	
	Fax number	
	E-mail address	
Taxpayer Authentication	Driver's license no.	
	Driver's license state	
	Issue date (m/d/y)	
	Expiration date (m/d/y)	
	Theft protection PIN	
Spouse Authentication	Driver's license no.	
	Driver's license state	
	Issue date (m/d/y)	
	Expiration date (m/d/y)	
	Theft protection PIN	

Daytime Phone

1 = Work
2 = Home
3 = Mobile

Please add, change or delete information for 2020.

DEPENDENTS

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		
IRS theft protection PIN		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		
IRS theft protection PIN		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		
IRS theft protection PIN		

Type of Dependent

1 = Child living w/taxpayer
2 = Child not living w/taxpayer
3 = Dependent other than child
4 = Head of household or qualifying widow(er) only, not a dependent
5 = Earned income credit only, not a dependent

Earned Income Credit

1 = When applicable (default)
2 = Student age 19 to 23
3 = Disabled
4 = Force
5 = Suppress

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:

1. School records or statement
2. Landlord or property management statement
3. Health care provider statement
4. Medical records
5. Child care provider records
6. Placement agency statement
7. Social service records or statement
8. Place of worship statement
9. Indian tribe office statement
10. Employer statement

NOTE: If your child is disabled, please provide one of the following forms of proof of disability:

1. Doctor statement
2. Other health care provider statement
3. Social services agency or program statement

2020 1040 US Miscellaneous Questions

Please answer the following questions. If any of the items pertain to you, your spouse, or your dependents for 2020, please check the appropriate box and provide additional information.

Yes No **PERSONAL INFORMATION**

Did your marital status change during the year?

Did your address change during the year? If yes, please provide your new address on page 1.

Could you be claimed as a dependent on another person's tax return for 2020?

Did you work out of town for part of the year, OR move to a different state? If yes to either, please indicate the state(s) and date(s):

State	Date FROM	Date TO	State	Date FROM	Date TO

Yes No **DEPENDENTS**

Were there any | additions to or | subtractions from the dependents claimed on your 2019 tax return?

Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2020?

Did you have any children, under age 19 or full-time students under age 24, at the end of 2020, with investment income in excess of $1,100?

Are you a non-custodial parent claiming the exemption for your child in 2020? If so, Form 8332 will be required.

Have any of your dependents already filed a tax return? If yes, please provide our office with a copy of the tax return.

Do any of your dependents plan to file a tax return? If yes, please coordinate with our office first.

Yes No **HEALTH CARE COVERAGE**

Did you receive Form 1095-A (Health Insurance Marketplace Statement)? If yes, please provide it to our office.

Do you authorize the Comptroller of Maryland to share information from this tax return with the Maryland Health Benefit Exchange for the purpose of determining pre-eligibility for no-cost or low-cost health care coverage.

2020 | 1040 | US | Miscellaneous Questions

Yes No **INCOME**

Did you receive unreported tip income of $20 or more in any month in 2020?

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

Did you receive any disability income?

Yes No **PURCHASES, SALES AND DEBT**

Did you start a | business or farm, | purchase rental or royalty property, | sell rental or royalty property, or | acquire an interest in a partnership, S-corporation, trust, or REMIC?

Did you | purchase or | dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or | convert any personal assets to business use?

Did you sell any stocks, bonds or other investment property in 2020? Please provide ALL Forms 1099B and all pages of any tax packages from your brokers.

Did you | purchase, | sell, or | refinance your principal home or second home, or did you take a home equity | line or | loan? (Please check all that apply, and **PROVIDE ALL SETTLEMENT SHEETS**.)

If you took a home equity line or loan, did you use the funds to improve your home?

Did you make any | residential energy-efficient improvements or | purchase solar, wind, geothermal or fuel cell energy sources? If yes, please provide a description of the improvements made, cost information, and copies of any invoices.

Did you have any debts cancelled or forgiven? If yes, please provide any Forms 1099-C received.

Does anyone owe you money which has become uncollectible? Please provide an explanation of steps taken to collect the money.

RETIREMENT PLAN

Did you receive a distribution from a retirement plan (401(k), 403(b), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
** If you received IRA distributions, please include the 12/31/2020 total account value of ALL IRAs (except Roth IRAs) in Section 13.1.

2020 | 1040 | US | Miscellaneous Questions

Yes No

Did you make any Qualified Charitable Distributions (QCDs) from your IRA? Please provide a list of all QCDs.

Did you make a contribution to a retirement plan (__ 401(k), __ 403(b), | IRA, | Roth IRA, | SEP, | SIMPLE, | Qualified Plan)?

Did you transfer or rollover any amount from one retirement plan to another retirement plan?

Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution?

Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2020?

Did you or your spouse receive retirement income resulting from membership in the U.S. armed forces, Maryland National Guard, or with the commissioned corps of the Public Health Service, the National Oceanic and Atmospheric Administration, or the Coast and Geodetic Survey? (Maryland residents ONLY.)

Did you or your spouse receive retirement income resulting from service as a law enforcement officer or as a fire, rescue, or emergency responder (emergency medical technician or paramedic) of the United States, State of Maryland, or a Maryland local jurisdiction? (Maryland residents ONLY.)

Yes No **EDUCATION**

Did you contribute to an Education Savings Account or a Qualified Tuition Program (| Coverdell or | 529 College Plans)? If yes, please indicate the state 529 plan program (e.g. MD, VA, DC, etc.):_____.

529 Contributions:

Account Owner	Child Name and Account Number	State	2020 $$ Contrib	Prepaid College Trust	College Invest Plan
	N: #:				
	N: #:				
	N: #:				

If more space is needed, please continue on the "Additional Information" (last) page.

2020 | 1040 | US | Miscellaneous Questions

Yes No

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program (Coverdell or 529 College Plans)?

Did you use any distributions from an Education Savings Account or a Qualified Tuition Program (Coverdell or 529 College Plan) for purposes OTHER THAN qualified education costs?

Did total distributions you took for elementary or secondary public, private, or religious education exceed $10,000?

Did | you, | your spouse, or | a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

Did you take qualified distributions to repay student loans up to $10,000 total (not annually) for the beneficiary and the beneficiary siblings?

Yes No

ITEMIZED DEDUCTIONS

Did you incur a **substantial** loss (i.e. in excess of 10% of your income) in a Presidentially declared disaster zone? Please provide the FEMA disaster declaration number: _____

Do you have receipts for all charitable contributions made during 2020? Contributions without proper documentation are not deductible (i.e. cash placed in church collection is not deductible without receipt).

Do you have formal written appraisals for aggregate non-cash contributions of $5,000 and over? If yes, please provide.

Did you receive Forms 1098-C for non-cash contributions over $500 (i.e. donated vehicles)? If yes, then a copy of the Form 1098-C is required to take the deduction.

ESTIMATED TAXES

Did you make any 2020 estimated tax payments? If yes, list the amounts paid and dates paid in Section 6 of the organizer. Please include any payments made in 2021 for the 2020 tax year. Do <u>not</u> include any payments made in 2020 for the 2019 tax year.

Did you apply an overpayment of 2019 taxes to your 2020 estimated tax (instead of being refunded)?

If you have an overpayment of 2020 taxes, do you want the excess applied to your 2021 estimated tax (instead of being refunded)?

2020 | 1040 | US | Miscellaneous Questions

Yes No

Do you expect your 2021 taxable income and withholdings to be substantially different from 2020?

Yes No

ACTIVE DUTY MILITARY

Do you have a military home-of-record that is different from your current state of residence? If yes, please indicate your home-of-record: _____.

Does your spouse share your military home-of-record? Spouse's income may not be subject to taxation in current state of residence if spouse has a different home-of-record.

(ACTIVE MILITARY ONLY) Did you incur moving expenses due to military orders?

(ACTIVE MILITARY ONLY) If you served in a combat zone, please provide the Zone: _____ and date entered: _____.

Yes No

MISCELLANEOUS

Do you want to allocate $3 to the Presidential Election Campaign Fund?

Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?

Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

Did you engage the services of a nanny or caretaker in your home? If yes, please provide a copy of the W-2, W-3, and year-end reports provided by your payroll service.

Were you notified or audited by either the Internal Revenue Service or the State taxing agency?

Did you or your spouse make any gifts to an individual that total more than $15,000, or any gifts to a trust?

If you are claiming business miles, do you have a mileage log to support your deduction? If no, you *CANNOT* claim the miles.

Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?

2020 | 1040 | US | Miscellaneous Questions

Yes No

Did your bank account information change? If yes, please provide a VOID check for your new direct deposit account information. **Please verify the bank account information we have on file in Section 3.**

If you file a **Schedule C** for your business, please briefly describe your business:

_____

_____

_____

Yes No **FOREIGN ACCOUNTS**

Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

Do you have any assets, bank accounts, financial accounts, or properties overseas? If yes, you may have additional reporting requirements. **Please bring this to our attention.**

Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

Did you receive a gift or inheritance from a foreign source?

Did you have any foreign income or pay any foreign taxes?

Did you file Report of Foreign Bank and Financial Accounts (FBAR) FinCEN 114? Please provide a copy of the report.

Yes No **VIRTUAL CURRENCY**

Did you | receive, | sell, | send, | exchange or otherwise | acquire any financial interest in virtual currency? Please check all that apply.

Yes No **MV/ELECTRIC VEHICLE CREDITS**

Did you purchase an Electric Vehicle Charger for your home?

Did you purchase an | alternate motor vehicle or [_ plug in electric vehicle? If so, provide: Date of Purchase, VIN#, Year, Make, Model, Cost, and Kilowatt Motor Capacity.

CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT (CARES ACT)

Did you receive an Economic Impact Payment? If so, how much? _____

Did you receive an IRS Notice 1444, on White House letterhead? If so, please provide a copy.

2020 1040 US Miscellaneous Questions

Yes No

Did you receive an early distribution from your retirement plan due to Covid during 2020?
To qualify, check all boxes that may apply:

- ☐ Taxpayer diagnosed COVID.
- ☐ Spouse or Dependent diagnosed COVID.
- ☐ Financial consequences as a result of quarantine, furlough for job loss.
- ☐ Financial consequences as a result of being unable to work due to child care.
- ☐ Financial consequences because of business closing, reduced hours, rescinded job offer, or delayed start date for a job.

Indicate whether:

- ☐ You prefer that the distribution be taxed ratably over three (3) years, or
- ☐ You elect all be taxed in the year of distribution.

Was your RMD/Required Minimum Distribution for 2020 waived?

Did you take a loan from an employer-sponsored retirement plan between March 27, 2020 and September 23, 2020?

Did you pay any portion of the loan back in 2020? If yes, how much? _____

Yes No

BUSINESS-RELATED COVID QUESTIONS

Did you receive a PPP loan? If yes, how much? _____

Were any of your PPP loan amounts forgiven? If yes, how much? _____

IF YOU ARE SELF-EMPLOYED

Were you unable to perform services as a self-employed individual because of certain coronavirus-related care you required from April 1, 2020 through December 31, 2020. If yes, for how many days? _____

Were you unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another from April 1, 2020 through December 31, 2020. (Do not include days you included on previous line.) If yes, for how many days? _____

Were you unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter whose school or place of care was closed or unavailable due to COVID-19. (Do not enter more than 50 days.) If yes, for how many days? _____

Estimated Taxes Important Note:

If you made any 2020 estimated tax payments, please so indicate in Section 6 of your Organizer.

If we recommended 2020 estimated tax payments but you did *not* make those payments, please so indicate by placing zeros under "Amount Paid" in Section 6.

If you sold securities (i.e., if you received a Form 1099B) please provide cost basis data and holding period information in Section 17 of your Organizer if the information is NOT already reported on your 2020 1099B tax statement.

If your broker did not provide a statement detailing this, please contact your investment broker to obtain the information.

2020	1040	US	Direct Deposit & Estimates (Form 1040 ES)	3, 6

Please enter all pertinent 2020 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account	18		
1=electronic payment of balance due	34		
1=electronic payment of estimated tax	36		

BANK INFORMATION

	Name of Bank	Percent to Deposit (xx.xx)		Routing Number		Account Number		Type of Account (Table 1)		Type of Invest. (Table 2)	
19		24		20		21		22		71	
44		45		47		48		49		72	
50		51		67		68		69		73	

2020 ESTIMATED TAX / 1040-ES (6)

Federal

		Amount Paid		Date Paid	TS	2020 Voucher Amount	
Overpayment applied from 2019	1						
1st quarter payment	2		3			13	
2nd quarter payment	4		5			14	
3rd quarter payment	6		7			15	
4th quarter payment	8		9			16	
Additional Estimated Tax Payments	38		39				
	40		41				
	42		43				
	44		45				
Paid with extension	10		11			802	
Former spouse SSN if joint estimates	12						

State

		Amount Paid		Date Paid	TS	2020 Voucher Amount	
Overpayment applied from 2019	101						
1st quarter payment	102		103			113	
2nd quarter payment	104		105			114	
3rd quarter payment	106		107			115	
4th quarter payment	108		109			116	
Additional Estimated Tax Payments	138		139				
	140		141				
	142		143				
	144		145				
Paid with extension	110		111			804	

1 Type of Account

1 = Savings
2 = Checking

2 Type of Investment

1 = Checking or savings (default)
2 = Taxpayer's IRA (next year limits)
3 = Spouse's IRA (next year limits)
4 = Health savings account (HSA)
5 = Archer MSA
6 = Coverdell savings account (ESA)
7 = Other
8 = Taxpayer's IRA (current year limits)
9 = Spouse's IRA (current year limits)

Please enter all pertinent 2020 information.

APPLICATION OF 2020 OVERPAYMENT (7.1)

If you have an overpayment of 2020 taxes, do you want the excess refunded? ___ or applied to 2021 estimate? ___

Other (please explain): _____

2021 ESTIMATED TAX INFORMATION

Do you expect your 2021 taxable income to be different from 2020? . . . . . Yes ☐ No ☐

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2021 withholding to be different from 2020? . . . . . Yes ☐ No ☐

If "yes" explain any differences: _____

2020	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2

Please enter all pertinent 2020 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13) / 1=spouse		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2019 Wages
					Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	
	800	1	2	3	4	6	8	14	18	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2 / Distribution code #1 / 1=IRA/SEP/SIMPLE / 1=spouse				Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/20	2019 Distribution
								Federal (Box 4)	State (Box 12)		
	800	1	2	810	196	3	4	6	9	34	

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2019 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 1 7)	
	800	1	3	6	9	152	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

		2020 Amount	TS	2019 Amount
Total gambling losses	12			
Winnings not reported on Form W-2G	10			

2020	1040	US	Interest & Dividend Income	11, 12

Please enter all pertinent 2020 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2019 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller-Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		
	800 (801, 802, 803)	1	2	3	4	19	5	18	

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2019 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		
	800	1	2	30	3	122	502	18	503	16	

	11, 12

Please enter all pertinent 2020 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2020 Amount				2019 Amount	
		Taxpayer		Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)	2		52			
Medicare premiums paid (SSA-1099)	13		63			
1=treat Medicare premiums paid as SE health ins.	34		84			
Tier 1 RR retirement benefits (RRB-1099, box 5)	3		53			
1=lump-sum election for SS benefits	12		62			
Alimony received	5		55			
Taxable scholarships and fellowships	8		58			
Jury duty pay	28		78			
Household employee income not on W-2	9		59			
Excess minister's allowance	24		74			
Alaska permanent fund dividends	21		71			
Income from rental of personal property	23		73			
Income subject to S/E tax:						
_____	10		60			
_____	10		60			
_____	10		60			
_____	10		60			
_____	10		60			
_____	10		60			
Other income (1099-MISC, box 3, 8)						
_____	11		61			
_____	11		61			
_____	11		61			
_____	11		61			
_____	11		61			
_____	11		61			

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld	14		64			
State income tax withheld	15		65			
Local income tax withheld	16		66			

Please add, change or delete 2020 information as appropriate.
Be sure to attach all 1099-G forms.

STATE AND LOCAL TAX REFUNDS / UNEMPLOYMENT COMPENSATION (Form 1099-G)

			2020 1099-G Amount
	Name of payer	800	
	1=spouse	1	
	Unemployment compensation:		
	Total received (Box 1)	2	
		3	
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)	4	
	1=city or local income tax refund	9	
	Tax year for box 2 if not 2019 (Box 3)	5	
	Federal income tax withheld (Box 4)	6	
No. ☐	RTAA payments (Box 5)	25	
	Taxable grants:		
	Federal taxable amount (Box 6)	12	
	State taxable amount, if different	17	
	Farm amounts:		
	Agriculture payments (Box 7)	13	
	1=agriculture payments are from conservation reserve program	24	
	Market gain (Box 9)	26	
	Number of farm	15	
	1=box 2 is trade or business income (Box 8)	14	
	State income tax withheld (Box 11)	11	

	Name of payer	800	
	1=spouse	1	
	Unemployment compensation:		
	Total received (Box 1)	2	
		3	
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)	4	
	1=city or local income tax refund	9	
	Tax year for box 2 if not 2019 (Box 3)	5	
	Federal income tax withheld (Box 4)	6	
No. ☐	RTAA payments (Box 5)	25	
	Taxable grants:		
	Federal taxable amount (Box 6)	12	
	State taxable amount, if different	17	
	Farm amounts:		
	Agriculture payments (Box 7)	13	
	1=agriculture payments are from conservation reserve program	24	
	Market gain (Box 9)	26	
	Number of farm	15	
	1=box 2 is trade or business income (Box 8)	14	
	State income tax withheld (Box 11)	11	

2020	1040	US	Education Distributions (ESA's and QTP's)	14.3

Please enter all pertinent 2020 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

			2020 Amount	2019 Amount
No.	Name of payer	800		
	1=spouse	1		
	Qualified expenses:			
	Higher education (net of nontaxable benefits)	143		
	Elementary & secondary education (net of nontaxable benefits)	307		
	Form 1099-Q:			
	Gross distributions (Box 1)	301		
	Earnings (Box 2)	302		
	Basis (Box 3)	303		
	Rollover: 1=nontaxable, 2=taxable (Box 4)	304		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)	2		
	ESA's only:			
		142		
	Value of this account at 12/31/20 (plus outstanding rollovers)	144		
	Basis in this ESA as of 12/31/19	165		

No.	Name of payer	800		
	1=spouse	1		
	Qualified expenses:			
	Higher education (net of nontaxable benefits)	143		
	Elementary & secondary education (net of nontaxable benefits)	307		
	Form 1099-Q:			
	Gross distributions (Box 1)	301		
	Earnings (Box 2)	302		
	Basis (Box 3)	303		
	Rollover: 1=nontaxable, 2=taxable (Box 4)	304		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)	2		
	ESA's only:			
		142		
	Value of this account at 12/31/20 (plus outstanding rollovers)	144		
	Basis in this ESA as of 12/31/19	165		

No.	Name of payer	800		
	1=spouse	1		
	Qualified expenses:			
	Higher education (net of nontaxable benefits)	143		
	Elementary & secondary education (net of nontaxable benefits)	307		
	Form 1099-Q:			
	Gross distributions (Box 1)	301		
	Earnings (Box 2)	302		
	Basis (Box 3)	303		
	Rollover: 1=nontaxable, 2=taxable (Box 4)	304		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)	2		
	ESA's only:			
		142		
	Value of this account at 12/31/20 (plus outstanding rollovers)	144		
	Basis in this ESA as of 12/31/19	165		

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

ABLE DISTRIBUTIONS / CONTRIBUTIONS

			2020 Amount	2019 Amount
No. ☐	Name of payer or issuer	800		
	1=spouse	1		
	Distributions (1099-QA):			
	Gross distributions (1)	2		
	Earnings (2)	3		
	Basis (3)	4		
	1=program to program transfer (4)	5		
	1=ABLE account terminated (5)	6		
	1=recipient is not the designated beneficiary (6)	7		
	Qualified disability expenses paid	8		
	Amount excluded from 10% tax	12		
	Excess contributions:			
	Excess contributions withdrawn by due date of return	11		
	Earnings on excess contributions	13		

No. ☐	Name of payer or issuer	800		
	1=spouse	1		
	Distributions (1099-QA):			
	Gross distributions (1)	2		
	Earnings (2)	3		
	Basis (3)	4		
	1=program to program transfer (4)	5		
	1=ABLE account terminated (5)	6		
	1=recipient is not the designated beneficiary (6)	7		
	Qualified disability expenses paid	8		
	Amount excluded from 10% tax	12		
	Excess contributions:			
	Excess contributions withdrawn by due date of return	11		
	Earnings on excess contributions	13		

No. ☐	Name of payer or issuer	800		
	1=spouse	1		
	Distributions (1099-QA):			
	Gross distributions (1)	2		
	Earnings (2)	3		
	Basis (3)	4		
	1=program to program transfer (4)	5		
	1=ABLE account terminated (5)	6		
	1=recipient is not the designated beneficiary (6)	7		
	Qualified disability expenses paid	8		
	Amount excluded from 10% tax	12		
	Excess contributions:			
	Excess contributions withdrawn by due date of return	11		
	Earnings on excess contributions	13		

2020	1040	US	Business Income (Schedule C)	No.	16

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	800	
Principal business code	801	
Business name, if different from Form 1040	802	
Business address, if different from Form 1040	803	
City, if different from Form 1040	804	
State, if different from Form 1040	828	
ZIP code, if different from Form 1040	829	
Foreign region	830	
Foreign postal code	831	
Foreign country	832	
Employer identification number	805	
Other accounting method	806	

Accounting method: 1=cash, 2=accrual	7	
Inventory method: 1=cost, 2=lower cost/market, 3=other	6	
1=change of inventory method	8	
1=spouse, 2=joint	10	
1=first Schedule C filed for this business	44	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	112	
1=not subject to self-employment tax	39	
1=did not "materially participate"	22	
1=personal services is not a material income producing factor	220	
1=investment	37	
1=minister's Schedule C	302	
1=single member limited liability company	418	
1=trader in financial instruments or commodities	95	

INCOME

		2020 Amount	2019 Amount
Gross receipts or sales (Form 1099-MISC, box 7)	51		
Returns and allowances	52		
Other income:			
_____	54		
_____	54		
_____	54		
_____	54		

COST OF GOODS SOLD

Inventory at beginning of the year	14		
Purchases	15		
Cost of items for personal use	16		
Cost of labor	17		
Materials and supplies	18		
Other costs:			
_____	19		
_____	19		
_____	19		
_____	19		
Inventory at end of the year	20		

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

EXPENSES

		2020 Amount	2019 Amount
Accounting	201		
Advertising	56		
Answering service	202		
Bad debts from sales or service	57		
Bank charges	203		
Car and truck expenses (not entered elsewhere)	59		
Commissions	60		
Contract labor	87		
Delivery and freight	204		
Dues and subscriptions	205		
Employee benefit programs	64		
Insurance (other than health)	66		
Mortgage interest (paid to banks, etc.)	12		
Other interest (not entered elsewhere)	67		
Janitorial	206		
Laundry and cleaning	207		
Legal and professional	69		
Miscellaneous	208		
Office expense	70		
Outside services	209		
Parking and tolls	210		
Pension and profit sharing plans - contributions	71		
Pension and profit sharing plans - admin. and education costs	53		
Postage	211		
Printing	212		
Rent - vehicles, machinery, & equipment (not entered elsewhere)	58		
Rent - other	72		
Repairs	73		
Security	213		
Supplies	74		
Taxes - real estate	45		
Taxes - payroll	41		
Taxes - sales tax included in gross receipts	43		
Taxes - other (not entered elsewhere)	75		
Telephone	214		
Tools	215		
Travel	76		
Total meals in full (50%)	81		
Department of Transportation meals in full (80%)	86		
Uniforms	216		
Utilities	77		
Wages	78		

Other expenses:

_____	90		
_____	90		
_____	90		
_____	90		
_____	90		
_____	90		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2020	1040	US	Capital Gains & Losses (Schedule D)	17

If you sold any stocks, bonds, or other investment property in 2020, please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)
	847	800	25	26	27	29	541	28	168
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

If you sold your home or moved in 2020, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)	800	
Date acquired (m/d/y)	25	
Date sold (m/d/y) (Box 1)	26	
Sales price (Box 2)	27	
1=sale of home	46	
1=owned and used property as main home for at least 2 of 5 years before sale	145	
1=first-time homebuyer credit was previously taken on this home	366	
1=business use in year of sale	167	
Number of days after December 31, 2008 that home was not used as principal residence	367	

Adjusted Basis

Original cost		
Improvements:		
_____		
_____		
_____		
_____		
Adjusted basis	29	

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

_____		
_____		
_____		
_____		
Total expenses of sale	28	

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:
a) Did not meet the ownership and use tests *, or **b)** Excluded gain on the sale of another home after May 6, 1997.

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)	152	
1=sale due to change in health, employment or unforeseen circumstances	161	
Days used as main home - taxpayer	148	
Days used as main home - spouse	149	
Days property owned - taxpayer	150	
Days property owned - spouse	151	

MOVING EXPENSES (27) (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint	1	
1=armed forces move due to permanent change of station	14	
Miles from old home to new work place	2	
Miles from old home to old work place	3	
Expenses for transportation and storage of household goods and personal effects	4	
Lodging and travel (excluding meals):		
Lodging and travel (excluding automobile)	5	
Parking fees and tolls	15	
Gas and oil	16	
Miles driven to new home	17	

(* owned and used property as main home for at least 2 of 5 years before sale)

ORGANIZER

2020	1040	US	Rental & Royalty Income (Schedule E)	No.	18

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

		2020 Amount	2019 Amount
Description of property	800		**Type of Property** 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address	801		
City	820		
State	821		
ZIP code	822		
Type of property (see table)	802		
Other type of property	803		
Number of days rented	34		

Percentage of ownership if not 100% (.xxxx)	500		1=did not actively participate	38	
Percentage of tenant occupancy if not 100% (.xxxx)	503		1=real estate professional	32	
1=spouse, 2=joint	33		1=rental other than real estate	71	
1=qualified joint venture	108		1=investment	48	
1=nonpassive activity, 2=passive royalty	39		1=single member limited liability company	418	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no				112	

INCOME

		2020 Amount	2019 Amount
Rents or royalties received	110		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising	4		
Association dues	16		
Auto and travel (not entered elsewhere)	5		
Cleaning and maintenance	6		
Commissions	7		
Gardening	18		
Insurance	8		
Legal and professional fees	10		
Licenses and permits	23		
Management fees	19		
Miscellaneous	24		
Mortgage interest (paid to banks, etc.)	9		
Qualified mortgage insurance premiums	62		
Excess mortgage interest	67		
Other interest (not entered elsewhere)	29		
Painting and decorating	20		
Pest control	21		
Plumbing and electrical	17		
Repairs	11		
Supplies	12		
Taxes - real estate	13		
Taxes - other (not entered elsewhere)	25		
Telephone	22		
Utilities	14		
Wages and salaries	15		
Other:			
_____	27		
_____	27		
_____	27		
_____	27		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region	823	
Foreign postal code	824	
Foreign country	825	

OIL AND GAS

		2020 Amount	2019 Amount
Production type (preparer use only)	42		
Cost depletion	43		
Percentage depletion rate or amount	502		
State cost depletion, if different (-1 if none)	76		
State % depletion rate or amount, if different (-1 if none)	506		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use	35		
Number of days owned (if optional method elected)	53		

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising	204		
Association dues	216		
Auto and travel (not entered elsewhere)	205		
Cleaning and maintenance	206		
Commissions	207		
Gardening	218		
Insurance	208		
Legal and professional fees	210		
Licenses and permits	223		
Management fees	219		
Miscellaneous	224		
Mortgage interest (paid to banks, etc.)	209		
Qualified mortgage insurance premiums	262		
Excess mortgage interest	267		
Other interest (not entered elsewhere)	229		
Painting and decorating	220		
Pest control	221		
Plumbing and electrical	217		
Repairs	211		
Supplies	212		
Taxes - real estate	213		
Taxes - other (not entered elsewhere)	225		
Telephone	222		
Utilities	214		
Wages and salaries	215		

Other:

_____	227		
_____	227		
_____	227		
_____	227		
_____	227		
_____	227		

2020	1040	US	Asset Disposition List	22

If you disposed of any business assets in 2020, please enter date sold, sales price, and expenses of sale. For real estate transactions, be sure to attach all 1099-S forms and closing statements.

No.	Description of Property (Box 3)	Date Placed in Service	Date Sold (Box 1)	Sales Price (Box 2)	Cost or Basis	Expenses of Sale
	800	2	16	61	3	62

ORGANIZER

2020	1040	US	Asset Acquisition List	22 p2

If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2020, please enter all pertinent information below.

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method
	800		18	19	1	2	3	8	4
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

		2020 Amount	2019 Amount
Description of vehicle	800		
1=no evidence to support your deduction	30		
1=no written evidence to support your deduction	31		
1=vehicle is available for off-duty personal use	39		
1=no other vehicle is available for personal use	40		
1=vehicle used primarily by more than 5% owner	41		
Number of months of business use if changed from 100% personal use	333		

AUTOMOBILE MILEAGE

Total mileage (for the tax year)	36		
Business mileage	37		
Commuting mileage (for the tax year)	38		
Average daily round-trip commute	334		

ACTUAL EXPENSES

Parking fees and tolls (business portion only)	335		
Gasoline, lube, oil	338		
Repairs	339		
Tires	340		
Insurance	341		
Miscellaneous	342		
Auto license (other than personal property taxes)	343		
Personal property taxes (based on car's value)	344		
Interest (car loan) (for Schedule C, E & F)	345		
Vehicle rent or lease payments	350		
Inclusion amount (enter as positive)	351		
Value of employer-provided vehicle on Form W-2 (2106)	346		

Please enter all pertinent 2020 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2020 Amount Taxpayer		2020 Amount Spouse		2019 Amount Taxpayer	2019 Amount Spouse
IRA contributions you made or expect to make (1=maximum) ($6,000/$7,000 if 50 or older)	1		51			
Contributions made to date	3		53			
1=covered by plan, 2=not covered	5		55			
	8		58			

ROTH IRA CONTRIBUTIONS

Roth IRA contributions you made or expect to make (1=maximum) ($6,000/$7,000 if 50 or older)	27		77			
Contributions made to date	30		80			

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)	10		60			
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)	11		61			
Defined benefit contributions you expect to make	13		63			
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)	12		62			
Plan contribution rate if not .25 (.xxxx)	501		551			
Individual 401k: SE elective deferrals (except Roth) (1=max.)	44		94			
Individual 401k: SE designated Roth contributions (1=max.)	144		194			
SIMPLE contributions:						
Self-employed SIMPLE contributions you made or expect to make (1=maximum)	22		72			
Employer matching rate if not .03 (.xxxx)	502		552			
1=nonelective contributions (2%)	24		74			
Contributions made to date	14		64			

ADJUSTMENTS TO INCOME

Self-employed health insurance:						
Total premiums (excluding long-term care)	16		66			
Long-term care premiums	26		76			
Student loan interest paid (1098-E, box 1)	23		73			
Educator expenses (kindergarten thru grade 12)	28		78			
Jury duty pay given to employer	43		93			
Expenses from rental of personal property	37		87			
Other adjustments to income:						
_____	19		69			
_____	19		69			
_____	19		69			

Alimony paid:	Taxpayer			Spouse		
Date of divorce or sep. agreement	102.___			103.___		
Recipient's first name	39.___			89.___		
Recipient's last name	40.___			90.___		
Recipient's SSN	41.___			91.___		
Amount paid	18.___		**2019 amt:**	68.___		**2019 amt:**

Please enter all pertinent 2020 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

		2020 Amount	TS	2019 Amount
Prescription medicines and drugs	4			
Doctors, dentists and nurses	5			
Hospitals and nursing homes	6			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars)	7			
Long-term care premiums - taxpayer	17			
Long-term care premiums - spouse	58			
Insurance reimbursement (enter as a positive number)	8			
Lodging and transportation:				
Out-of-pocket expenses	9			
Medical miles driven	52			
Other medical and dental expenses:				
_____	10			
_____	10			
_____	10			

TAXES PAID (State and local withholding and 2020 estimates are automatic.)

State income taxes - 1/20 payment on 2019 state estimate	11			
State income taxes - paid with 2019 state return extension	12			
State income taxes - paid with 2019 state return	13			
State income taxes - paid for prior years and/or to other state	14			
City/local income taxes - 1/20 payment on 2019 city/local estimate	211			
City/local income taxes - paid with 2019 city/local extension	212			
City/local income taxes - paid with 2019 city/local return	213			

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)	91			
Use taxes paid on 2020 purchases	92			
Use taxes paid with 2019 state return	96			
Sales tax on autos not included above	349			
Sales tax on boats, aircraft, other special items	93			

OTHER TAXES PAID

Real estate taxes - principal residence:				
_____	15			
_____	15			
Real estate taxes - held for investment :				
_____	16			
_____	16			
_____	16			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice)	18			
Foreign income taxes	19			
Other taxes:				
_____	20			

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:		2020 Amount	TS	2019 Amount
	21			
	21			
	21			

Home mortgage interest not reported on Form 1098:

Payee's name	85.___	
Payee's SSN or FEIN	86.___	
Payee's street address	87.___	
Payee's city	88.___	
Payee's state	106.___	
Payee's ZIP code	108.___	
Payee's region	1350.___	
Payee's postal code	1351.___	
Payee's country	1352.___	

Amount paid	22.___			
Points not reported on Form 1098:				
	23			
	23			
Mortgage insurance premiums on post 12/31/06 contracts (Box 4)	39			
Investment interest (interest on margin accounts):				
	24			
	24			
Passive interest	27			

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

	32			
	32			
	32			
	32			
	32			
Volunteer expenses (out-of-pocket)	31			
Number of charitable miles	53			

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

	41			
	41			
	41			
	41			
	41			
Volunteer expenses (out-of-pocket)	40			
Number of charitable miles	54			

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over $500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

		2020 Amount	TS	2019 Amount
50% limitation (see above):				
	33			
	33			
	33			
	33			
30% limitation (see above):				
	34			
	34			
	34			
	34			
30% capital gain property (gifts of capital gain property to 50% limit orgs.):				
	35			
	35			
	35			
	35			
20% capital gain property (gifts of capital gain property to non-50% limit orgs.):				
	36			
	36			
	36			
	36			

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues	42			
Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):				
	43			
	43			
	43			
	43			
	43			
	43			
Investment expense:				
	44			
	44			
	44			
	44			
	44			
	44			
Tax return preparation fee	45			
Safe deposit box rental	46			
Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):				
	47			
	47			
	47			
	47			
	47			
	47			

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

OTHER MISCELLANEOUS DEDUCTIONS

		2020 Amount	TS	2019 Amount
Estate tax, section 691(c)	49			
Other miscellaneous deductions:				
	50			
	50			
	50			
	50			
	50			
	50			
	50			
	50			
	50			
	50			
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	50			

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded $100,000 at any time during 2020 ($50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.

2. Total home acquisition debt exceeded $750,000 at any time during 2020 ($375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2020 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

		2020 Amount	TS	2019 Amount
Fair market value of the property on the date that the last debt was secured	493			
Home acquisition and grandfather debt on the date that the last debt was secured	494			

LOAN INFORMATION

Loan #1

Lender's name	820			
Form (see table)	416			
Number of form	417			
1=taxpayer, 2=spouse, blank=joint	496			
Interest paid	401			
Points paid	402			
Total principal paid	404			
Lump sum principal payment (if paid off)	403			
Months outstanding (if not 12)	405			
1=home acquisition debt incurred after 12/15/17	418			
Home acquisition debt balance - beginning of year	407			
Home acquisition debt borrowed in 2020	408			
Home equity debt balance - beginning of year	410			
Home equity debt borrowed in 2020	411			
Grandfather debt balance - beginning of year	413			

Loan #2

Lender's name	830			
Form (see table)	436			
Number of form	437			
1=taxpayer, 2=spouse, blank=joint	497			
Interest paid	421			
Points paid	422			
Total principal paid	424			
Lump sum principal payment (if paid off)	423			
Months outstanding (if not 12)	425			
1=home acquisition debt incurred after 12/15/17	438			
Home acquisition debt balance - beginning of year	427			
Home acquisition debt borrowed in 2020	428			
Home equity debt balance - beginning of year	430			
Home equity debt borrowed in 2020	431			
Grandfather debt balance - beginning of year	433			

Form

1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

2020 | 1040 | US | Noncash Contributions (Form 8283) | 26

If your total noncash contributions are in excess of $500 in 2020, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than $500, attach Form 1098-C or other written acknowledgement received from the donee organization.

* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than $500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

	Name of charitable organization (donee)		800	
	Street address		801	
	City		802	
	State		831	
	ZIP code		832	
	1=spouse, 2=joint		1	
	Property description (other than vehicle)		803	
No.	Vehicle	Identification number (VIN)	204	
		Year (yyyy)	14	
		Make and model	829	
		Condition and mileage	830	
	Date of contribution (m/d/y)		5	
	Date acquired by donor (m/y)		6	
	How acquired by donor (Table 1 or describe)		804	
	Donor's cost or basis		7	
	Fair market value		8	
	Method used to determine FMV (Table 2 or describe)		805	

	Name of charitable organization (donee)		800	
	Street address		801	
	City		802	
	State		831	
	ZIP code		832	
	1=spouse, 2=joint		1	
	Property description (other than vehicle)		803	
No.	Vehicle	Identification number (VIN)	204	
		Year (yyyy)	14	
		Make and model	829	
		Condition and mileage	830	
	Date of contribution (m/d/y)		5	
	Date acquired by donor (m/y)		6	
	How acquired by donor (Table 1 or describe)		804	
	Donor's cost or basis		7	
	Fair market value		8	
	Method used to determine FMV (Table 2 or describe)		805	

1 **How Property was Acquired**

1 = Purchase
2 = Gift
3 = Inheritance
4 = Exchange

2 **Method Used to Determine FMV**

1 = Appraisal
2 = Thrift shop value
3 = Catalog
4 = Comparable sales

For other methods, see IRS Pub. 561.

2020	1040	US	Business Use of Home (Form 8829)	No.	29

Please enter 2020 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

		2020 Amount	2019 Amount
Form	45		
Number of form (e.g., enter 2 for Schedule C number 2)	46		
Business use area (square footage)	2		
Total area of home (square footage)	1		
Total hours facility used (for daycare facilities only)	3		
Total hours available (if not 8,760)	9		
Area of home included above used exclusively for daycare business, if any (sq ft)	89		
% (.xx) or amount of gross income from home if not 100% (-1 if none)	502		
% (.xx) or amount of expenses from home if not 100% (-1 if none)	503		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest	11		
Real estate taxes	12		
Casualty losses	13		
Insurance	14		
Miscellaneous	15		
Rent	16		
Repairs and maintenance	17		
Utilities	18		
Excess mortgage interest	19		
Excess real estate taxes	54		
Other indirect expenses:			
_____	20		
_____	20		
_____	20		
_____	20		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest	21		
Real estate taxes	22		
Casualty losses	23		
Insurance	24		
Miscellaneous	25		
Rent	26		
Repairs and maintenance	27		
Utilities	28		
Excess mortgage interest	29		
Excess real estate taxes	55		
Excess casualty losses	30		
Allowable casualty losses	31		
Other direct expenses:			
_____	32		
_____	32		
_____	32		
_____	32		

2020	1040	US	Employee/Vehicle Bus. Exp. (Form 2106)	No.	30

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040	800	

Form	13	
Number of form (1=first Schedule C, 2=second, etc.)	14	
1=spouse	1	
1=performance artist, 2=handicapped, 3=fee-basis government official	8	
1=minister's expenses	226	

EMPLOYEE BUSINESS EXPENSES

		2020 Amount	2019 Amount
Meal and entertainment expenses	44		
Reimbursements for meals and entertainment not on W-2, box 1	45		
1=Department of Transportation (80% meal allowance)	50		
Local transportation (bus, taxi, train, etc.)	7		
Travel expenses while away from home overnight	9		
Reimbursements not included on Form W-2, box 1	12		

Other business expenses:

	10		
	10		
	10		
	10		
	10		
	10		
	10		
	10		
	10		
	10		

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

		2020 Amount	2019 Amount
1=vehicle used primarily by more than 5% owner	11		
1=vehicle is available for off-duty personal use	4		
1=no other vehicle is available for personal use	2		
1=no evidence to support your deduction	5		
1=no written evidence to support your deduction	6		

VEHICLE 1

Description of vehicle	801		
Date placed in service (m/d/y)	15		
Total mileage (for the tax year)	16		
Business mileage	17		
Commuting mileage (for the tax year)	19		
Average daily round-trip commute	18		
Number of months of business use if changed from 100% personal use	80		
Parking fees and tolls (business portion only)	70		
Actual expenses:			
Gasoline, lube, oil	51		
Repairs	52		
Tires	53		
Insurance	54		
Miscellaneous	22		
Auto license (other than personal property taxes)	55		
Personal property taxes (based on car's value)	56		
Interest (car loan) (for Schedule C, E & F)	57		
Vehicle rent or lease payments	23		
Inclusion amount (enter as positive)	20		
Value of employer-provided vehicle on Form W-2 (2106)	24		

VEHICLE 2

Description of vehicle	802		
Date placed in service (m/d/y)	29		
Total mileage (for the tax year)	30		
Business mileage	31		
Commuting mileage (for the tax year)	33		
Average daily round-trip commute	32		
Number of months of business use if changed from 100% personal use	112		
Parking fees and tolls (business portion only)	71		
Actual expenses:			
Gasoline, lube, oil	61		
Repairs	62		
Tires	63		
Insurance	64		
Miscellaneous	36		
Auto license (other than personal property taxes)	65		
Personal property taxes (based on car's value)	66		
Interest (car loan) (for Schedule C, E and F)	67		
Vehicle rent or lease payments	37		
Inclusion amount (enter as positive)	34		
Value of employer-provided vehicle on Form W-2 (2106)	38		

2020	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2

Please enter all pertinent 2020 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

		2020 Amount			2019 Amount	
		Taxpayer		Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2020	3		53			
Employer-provided benefits forfeited in 2020	6		56			

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No.				
	First name	17		
	Last name	18		
	Title or suffix	24		
	Date of birth (m/d/y)	22		
	Social security number	19		
	Qualified dependent care expenses incurred and paid in 2020	20		2019 amt:
	1=disabled	23		
	1=spouse, 2=joint	21		

No.				
	First name	17		
	Last name	18		
	Title or suffix	24		
	Date of birth (m/d/y)	22		
	Social security number	19		
	Qualified dependent care expenses incurred and paid in 2020	20		2019 amt:
	1=disabled	23		
	1=spouse, 2=joint	21		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No.				
	Name of provider	10		
	Street address	11		
	City	12		
	State	26		
	ZIP code	27		
	Foreign region	28		
	Foreign postal code	29		
	Foreign country	30		
	Identification number (SSN or EIN)	13		
	Amount paid to care provider in 2020	14		2019 amt:
	1=spouse, 2=joint	15		

2020	1040	US	Education Credits / Tuition Deduction	No.	38

Please complete the information below if you paid qualified education expenses in 2020 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse	17		
First name	12		
Last name	13		
Social security number	14		
Number of years hope credit claimed	23		
Number of prior years AOC claimed	35		
1=student was NOT enrolled at least half-time for at least one academic period that began in 2020 (or the first 3 months of 2021 if the qualified expenses were made in 2020) at an eligible institution in a qualified program	41		
1=student completed first four years of post-secondary education before 2020	32		
1=student was convicted, before the end of 2020 , of a felony for possession or distribution of a controlled substance	42		

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name	950		
Street address	951		
City	952		
State	953		
ZIP code	954		
1=2020 Form 1098-T was NOT received	243		
1=2020 Form 1098 -T received with Box 2 & 7 completed	245		
1=2019 Form 1098-T received with Box 2 & 7 completed	244		
Federal ID number from Form 1098-T	958		

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name	850.___		
Street address	851.___		
City	852.___		
State	853.___		
ZIP code	854.___		
1=2020 Form 1098-T was NOT received	43.___		
1=2020 Form 1098 -T received with Box 2 & 7 completed	45.___		
1=2019 Form 1098-T received with Box 2 & 7 completed	44.___		
Federal ID number from Form 1098-T	858.___		

QUALIFIED EDUCATION EXPENSES

		2020 Amount	2019 Amount
Qualified tuition & fees paid in 2020 (net of refund or assistance, & not entered elsewhere)	16		
Books & supplies required to be purchased from institution	27		
Books & supplies not entered above	28		
Amount of prior year refund or assistance *	20		

* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

2020	1040	US	Report of Foreign Bank and Financial Accounts	82.1

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

		2020 Amount	2019 Amount
Canadian province or Mexican state	37		
Other type of filer	834		
Foreign identification:			
Taxpayer:			
1=passport, 2=foreign TIN	5		
Other type of identification	835		
Number	836		
Country of issue	837		
Spouse:			
1=passport, 2=foreign TIN	8		
Other type of identification	855		
Number	856		
Country of issue	857		
Taxpayer:			
Title	800		
Spouse:			
Title	851		

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

INFORMATION ON FINANCIAL ACCOUNTS

		2020 Amount	2019 Amount
1=spouse	3		
Type of account: 1=bank account, 2=securities account, or specify	809		
Maximum value of account (-1 if unknown)	13		
Financial institution:			
Name of institution (Line 1) (mandatory)	804		
Name of institution (Line 2)	805		
Mailing address	838		
Account number	803		
City	839		
State	840		
ZIP/postal code	841		
Country (if not US)	842		
Accounts owned jointly:			
Number of joint owners (Mandatory for Part III accounts) (-1 if joint owner is joint filer)	7		
Principal joint owner:			
Taxpayer identification number, if not joint filer	843		
TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign , 4=unknown	34		
Last name	844		
First name	845		
Middle initial	852		
Address	846		
City	847		
State	848		
ZIP/postal code	849		
Country (if not US)	850		
Accounts where filer has no financial interest:			
Last name or org. name (mandatory)	810		
First name	811		
Middle initial	812		
Taxpayer identification number	813		
TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign , 4=unknown	35		
Address	814		
City	815		
State	816		
ZIP/postal code	817		
Country (if not US)	818		
Filer's title	853		

2020	1040	US	Foreign Reporting (8938)	No.	82.2 p2

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

FOREIGN DEPOSIT AND CUSTODIAL ACCOUNTS (Part I)

		2020 Amount	2019 Amount
Description of asset	835		
Type of account: 1=deposit, 2=custodial	21		
Use financial institution information from Form 114	41		
Financial institution information (if not filing Form 114):			
Maximum value of account during year	26		
Name of institution	832		
Account number (mandatory for part I)	828		
Mailing address of institution	833		
City of institution	834		
State/province of institution	848		
Postal code of institution	849		
Country of institution	850		
1=account opened during year	22		
1=account closed during year	23		
1=account jointly owned with spouse	24		
1=no tax item in Part III with respect to this account	25		
1=used foreign currency exchange rate to convert value to US dollars	27		
Foreign currency in which account is maintained	829		
Foreign currency exchange rate (xxxx.xxxx)	830		
Source of exchange rate	831		

OTHER FOREIGN ASSETS (Part II)

Identifying number or other designation (mandatory for part II)	836		
Date asset acquired during year (m/d/y)	28		
Date asset disposed of during year (m/d/y)	29		
1=jointly owned with spouse	30		
1=no tax item in Part III with respect to this asset	31		
Maximum value of asset during year	32		
1=used foreign currency exchange rate to convert value to US dollars	33		
Foreign currency in which asset is denominated	837		
Foreign currency exchange rate (xxxx.xxxx)	838		
Source of exchange rate	839		
Foreign entity information (complete if stock or interest):			
Name of entity	840		
Type of entity	841		
Mailing address of entity	842		
City of entity	843		
State/province of entity	851		
Postal code of entity	852		
Country of entity	853		

1

Type of Entity

1 = Partnership
2 = Corporation
3 = Trust
4 = Estate

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

OTHER FOREIGN ASSETS (Part II) (continued)

Issuer or counterparty (#1):			
Name	844.___		
1=issuer, 2=counterparty	35.___		
Type of issuer or counterparty (see table 2)	845.___		
Issuer or counterparty: 1=US person, 2=foreign person	36.___		
Mailing address	846.___		
City	847.___		
State/province	854.___		
Postal code	855.___		
Country	856.___		
Issuer or counterparty (#2):			
Name	844.___		
1=issuer, 2=counterparty	35.___		
Type of issuer or counterparty (see table 2)	845.___		
Issuer or counterparty: 1=US person, 2=foreign person	36.___		
Mailing address	846.___		
City	847.___		
State/province	854.___		
Postal code	855.___		
Country	856.___		
Issuer or counterparty (#3):			
Name	844.___		
1=issuer, 2=counterparty	35.___		
Type of issuer or counterparty (see table 2)	845.___		
Issuer or counterparty: 1=US person, 2=foreign person	36.___		
Mailing address	846.___		
City	847.___		
State/province	854.___		
Postal code	855.___		
Country	856.___		
Issuer or counterparty (#4):			
Name	844.___		
1=issuer, 2=counterparty	35.___		
Type of issuer or counterparty (see table 2)	845.___		
Issuer or counterparty: 1=US person, 2=foreign person	36.___		
Mailing address	846.___		
City	847.___		
State/province	854.___		
Postal code	855.___		
Country	856.___		

2

Type of Issuer or Counterparty

1 = Individual
2 = Partnership
3 = Corporation
4 = Trust
5 = Estate

2020	1040	US	Additional Information

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.

Terms of Service

1. We are pleased to confirm our understanding of the arrangements for your income tax returns. These Terms of Service confirm the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. We want you to know the limitations of the services you have asked us to perform. If you are confused at all by these Terms of Service or believe we have misunderstood what you need, please call us.

2. These Terms of Service represent the entire understanding regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as tax return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to understand the following terms. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate tax returns. We will provide an organizer to guide you in gathering the necessary information. Your use of the organizer will assist us in preparing your returns.

Tax Preparer Responsibilities

3. We will prepare your 2020 individual income tax Form 1040 and the related state individual income tax returns from information you give us. We will not verify, audit, or otherwise examine the data you submit although we may ask you to clarify some of the information. Your fee will be based upon our fee schedule. We are not responsible for tax returns prepared by you or other tax preparers. If you have taxable activity in a state/city other than your home state you are responsible for providing our firm with all information necessary to prepare any additional applicable state or local income tax returns as well as informing us of the applicable states.

4. We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies described in number 3, above. Any other requested services, forms or other actions on our part will be limited to and governed by these terms. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) of which you have requested in paragraph 3 above.

Taxpayer Responsibilities

5. Please note that any person or entity subject to the jurisdiction of the United States (including individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding $10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign accounts. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure may include filing FinCEN Form 114 (FBAR) and Form 8938 with your Form 1040. You may also have additional reporting requirements if you receive a foreign gift or inheritance. Such disclosure may include filing Form 3520. If you do not provide our firm with information regarding any interest you may have in a foreign account, gift, or inheritance, we will not be able to prepare any of the required income tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you

do not have any foreign assets, gifts, inheritances, or financial interests and will not file any applicable disclosure forms.

6. If you and/or your entity have a financial interest in any foreign accounts, you may also be responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. U.S. citizens are required to report worldwide income on their U.S. tax return.

7. The Internal Revenue Service requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926). If you believe that you fall into one of the above categories you accept responsibility for preparing the appropriate forms. We are not familiar with these forms and will not prepare them. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

8. You acknowledge that you have reported all 2020 income you received including barter, crypto-currency, consumer-to-consumer activity, cash-based revenues and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable required Forms W-2 and W-3 with the Social Security Administration and IRS for business employees or home-workers.

Other Items

9. Our fee does not include responding to inquires or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. We are available to represent you and our fees for such services are at our standard rates. However, please see our attachment about our AAA Protection. You agree to immediately notify us upon the receipt of any correspondence from any agency about tax returns covered by this engagement.

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, and the required documents to support charitable contributions and other deductions for three years from the filing date. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities, or authorizing us to file them electronically. We are not responsible for the disallowance of doubtful deductions or inadequately supported deductions, nor for resulting taxes, fines, penalties, and interest. We will rely, without further verification, upon information you provide to us from third parties including, but not limited to, W-2's, K1's, 1099's, 1098's, and receipts and similar items.

11. **We DO NOT automatically file tax extensions for clients. You must notify us if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension.** We must receive your information by March 25 in order to complete your return in a timely manner and information received after that date may cause your return to be extended and completed after the April 15 due date. We prepare returns on extesion by the October 15 extension due date and are under no obligation to prepare them sooner. Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due by the April 15 due date for tax payments or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various fines, penalties, and interest.

12. The mortgage deduction was changed as of January 1, 2018. Equity loans are not deductible unless the mortgage funds are used to buy, build or improve your personal residence and does not exceed the allowable mortgage debt. To comply with these rules we need to know any amounts borrowed against your home, the date borrowed and the use of the funds. Without that information we are unable to deduct mortgage interest on new borrowings.

13. Business Owners: When a self-employed taxpayer reduces taxable income through tax deductions there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer, spouse, and his or her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents. Additionally, new state laws regarding the collection of sales tax by online sellers require separate registration, collection, filing and payment with many states at very low activity levels. We will not determine whether individual state sales tax rules apply to your business. We are not familiar with sales tax issues and cannot provide any advice about them. Failure to register and file with an appropriate state may expose you to severe penalties.

14. We will provide copies of tax returns to you on paper or through our portal.

15. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you seek legal advice before releasing any confidential information to a third party.

16. It is our policy to keep records related to this engagement for three years after which they may be destroyed. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for three years for possible future use, including potential examination by any government or regulatory agencies. If you move or do not wish to receive an organizer, please notify us or we will send the organizer to the address we used on your prior year's tax return.

17. In the interest of facilitating our services to you, we utilize a portal. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal in our sole discretion. Your access to files maintained on the portal may be terminated by us at any time. While we will use our best efforts to keep your communications secure, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and you consent to our use of these devices during this engagement.

18. Payments for billings are due upon receipt and we will not release any tax returns until our bill is paid. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. If billings are not paid within 30 days of the invoice date, at our election, we may stop all work until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by these terms. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to

pay on a timely basis for services rendered, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

19. In recognition of the relative risks and benefits of these terms to both the client and the firm, the client and the firm agree on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the firm to the client shall not exceed the firm's total fee for services rendered. The client and the firm intend and agree that this limitation applies to any and all liability or cause of action against the firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against the firm for errors and omissions. The one-year period will begin upon the earlier of date of the tax professional's signature on the tax return(s) or the date of filing of the tax return(s) giving rise to the claim.

20. From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax returns, we will not provide or sign any such document. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

21. Notwithstanding anything contained herein, both the firm and client agree that regardless of where the client is domiciled, Montgomery County, MD, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. These terms and our engagement shall be interpreted and governed in accordance with the laws of Maryland, without regard to Maryland's conflicts of laws principles.

22. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

23. We appreciate the opportunity to serve you. By engaging our services, you accept our Terms of Service. If any provision of these terms is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

Your Jacques Financial Team