The 2022 Tax Filing Season!

Your tax returns will be prepared from the information on the organizer and any other documents that you provide us and are assigned on a **first-in-first-out basis.** If you do not have any issues or transactions that warrant an appointment this year, then you can either mail in or drop off your information.

We cannot guarantee the completion of your tax return by the due date if all of your information has not been provided to our office by 5:00 pm, March 18, 2022.

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IMPORTANT: Even though you may not be able to itemize on your federal return, you may be able to on your STATE return, so please still provide all of the itemized deduction information on pages 9 – 11 of the Organizer.

****

Extensions

If we prepared your 2020 personal income tax return and have not heard from you regarding the preparation of your 2021 return by March 18, 2022, we will get an automatic extension to file your return until October 15, 2022. At the time we get this extension, if you would like a copy sent to you, contact us after April 15th and we will e-mail you a copy. **If at any time you decide not to have us prepare your return, we would appreciate notification. In that case, we will not obtain any extension on your behalf unless requested to do so.**

Fee Structure

As in the past, when notifying you that your return is completed, we will also inform you of the amount of our fee, which is payable when you pick up your return.

Our fee for preparing a tax return is the sum of 1) our hourly rates multiplied by the time we spend accumulating information, researching tax questions, and actually preparing the return, and 2) our processing costs, which include costs (at hourly rates) for computer processing, printing, proofreading, and assembling the returns. From time to time our fees are increased to cover the increasing costs of materials and labor. Many factors, other than the change in our rates, may work to increase or decrease your bill. Some of these factors are 1) the condition of the information you bring us, 2) changes in your tax situation, and 3) any changes in the tax laws.

Affordable Care Act

The IRS will no longer assess a penalty for those not having health insurance beginning 1/1/19.

Please do still provide us with any and all Forms 1095 that you receive.

IRS STIMULUS PAYMENT RECEIVED

Please note below how much in the third stimulus payment your household received in or around March 2021. Please complete the below information even if the amount was zero.

TOTAL RECEIVED IN THIRD ROUND OF STIMULUS:

$_______________

2021 Record of Advance Child Tax Credit Payments Received

Please also provide the letter you received from the IRS in January regarding your payments.

Month	**Payment Received**
July	________________
August	________________
September	________________
October	________________
November	________________
December	________________

2021

TAX ORGANIZER for the year ended December 31, 2021

	Taxpayer	**Spouse**
NAME	______________________	______________________
SOC. SEC. #	______________________	______________________
OCCUPATION	______________________	______________________
BIRTHDATE	____________	____________
PHONE	______________________	______________________

EMAIL ADDRESS: ________________________________

ADDRESS ________________________________

MARITAL STATUS AT DECEMBER 31 ______________________

Please list dependent children and other dependents for which you provided more than half of support in 2021. Even though the new tax law eliminated the exemption deduction for dependents, there are still tax credits that you may qualify for and exemptions are still allowed for state returns. Social Security numbers are now required for all dependents age 1 or over. Also, for children age 18 and over, please indicate whether they are full-time students. If you are **separated or divorced** and have questions about whether or not you are entitled to claim a child as a dependent, please do not hesitate to contact us.

Full name	Date of birth	Social Security No.	Full-time student?

Does your child still qualify as a dependent?

- ❑ **You must have provided more than half of the child's total support for the year.**

I(We) would like our refund <u>direct deposited</u> into:

☐ **The same bank account as last year,**

☐ **A new or different account and I've included a voided check, or**

☐ **None – I(We) don't want our refund direct deposited.**

GENERAL INFORMATION

STIMULUS CHECKS TOTAL: ____________

Please show the total amount received 2021 for the third economic stimulus payment. The payment you received was estimated based on your 2020 tax return, but are actually based in the end on your 2021 return, so you may receive an additional credit.

Please provide all of original tax documents related to your 2021 income and expense items that have been provided to you. We will make copies of what we need for your files and return all of the originals to you.

NEW CLIENTS--Please enclose copies of your **2018, 2019, and 2020** federal **and** state returns for taxpayer and spouse. We will make copies of these for our files and return your copies to you.

Throughout the Organizer, where "T/S/J" is indicated please show T for Taxpayer, S for Spouse, or J for Joint.

	Taxpayer	Spouse
	YES	**YES**
Are you being claimed as a dependent on another's return for 2021?		
Were you 65 years of age or older on December 31, 2021?		
Were you eligible to participate in a retirement plan at work?		
Do you wish to designate $3 of your taxes to the Presidential Election Campaign Fund?		
Did you purchase, sell or refinance your principal home or second home, or did you make a home equity loan? If so, please provide the documentation.		
Was your home (or a portion of it) rented out or used for business during the year? If used for business, complete page 12 of the Organizer.		
Did you sell any stocks, bonds, or mutual fund investments? If so, please complete the chart on page 5 of the Organizer and supply the requested documentation.		
Did you have a foreign bank account during 2021, have any foreign income or pay any foreign taxes?		

	Taxpayer	**Spouse**
How much, if any, have you already contributed to your 2021 SEP or Simple Plan? (for self-employed individuals only)	$	$
How much, if any, did you receive in **unemployment compensation** during 2021? Please provide the 1099 received.	$	$
How much, if any, did you pay/receive in **ALIMONY** during 2021? (do not include child support)	$	$

IMPORTANT: Even though you may not be able to itemize on your federal return, you may be able to on your STATE return, so please still provide all of the itemized deduction information on pages 9 – 11.

Please enclose ALL of the following original documents with your information:

- ☐ All 2021 W-2's
- ☐ All 1099's received for **interest** and **dividends**
- ☐ Documents provided by your broker reporting the **sale of stocks and/or mutual fund** shares (1099-B). Be sure to provide the **purchase price** of the shares and the original date purchased on these documents. Complete the table on page 5 if you like.
- ☐ K-1's received from partnerships, estates, trusts, and S-corporations
- ☐ Documentation of any and all tax-exempt income received
- ☐ 1099-G received from any state from which a state income tax refund or **UNEMPLOYMENT BENEFITS** were received
- ☐ 1099-MISC reporting any other income that was received: director's fees, commissions, jury duty fees, and royalties
- ☐ 1099-R reporting retirement plan distributions
- ☐ Government documents reporting total **Social Security** income received

ESTIMATED TAX PAYMENTS MADE FOR 2021: ***PLEASE PROVIDE A COPY OF YOUR CANCELLED CHECKS.*** (Even if we set you up to make estimated tax payments, please complete the table below to confirm the amounts of the payments and that the payments were timely made.)

	Federal		State	
	Date paid	**Amount**	**Date Paid**	**Amount**
4/15/21 installment		$		$
6/15/21 installment		$		$
9/15/21 installment		$		$
1/15/22 installment		$		$
Other (list state and date)		$		$

2021

SELF-EMPLOYMENT INCOME and RELATED EXPENSES

T/S	Employer or Business Name, Address and ID Number	Occupation
A. _		
B. _		

	A.	B.
Income (please provide any 1099-MISC that you received)		
Beginning inventory at 1/1/21		
Products/Material purchased for resale		
Ending inventory at 12/31/21		
Advertising and printing costs		
Bank fees		
Contract labor		
Dues and subscriptions related to this business		
Insurance premiums-enter health insurance on page 9		
Interest		
Cleaning/janitorial		
Legal and professional (do not include our fee)		
Office supplies and postage		
Postage		
Rent paid on this business' office/location		
Repairs and maintenance (other than on business vehicle)		
Operating supplies		
Telephone		
Travel expenses (excluding meals)		
Utilities paid for this business' office/location		
Gross salaries paid (provide copies of ALL payroll tax returns)		
Business meals		
Other expenses:		

Furniture, equipment or vehicles (complete "vehicle expenses" on pg 13) purchased for business use **during 2021.** (Please indicate any trade-in and include any sales tax paid as part of the purchase price and provide invoices.)

Description of asset	Date Acquired	Business Use %	Cost

Sale of stocks or mutual fund holdings during 2021:

(Please provide <u>any</u> and <u>all</u> source documents related to the sales below.)

Description of Property	Date Acquired	Date Sold	Gross Sales Price	Total Cost Basis

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Did you have any GAMBLING WINNINGS reported to you by a casino?

If so, please provide copies of all W2-G's received as well as documentation of your gambling losses.

Were there <u>distributions</u> taken from a <u>college savings account</u> during 2021?

If so, please provide copies of all 1099-Q's that you received.

2021

RENT AND ROYALTY INCOME AND EXPENSES

(We strongly urge you to consider placing your rental properties into a Limited Liability Company, if you have not done so already. Please call us for additional information and an attorney referral if you need one.)

T/S **Address/Description of Property**

A. _ ______________________________

B. _ ______________________________

C . _ ______________________________

D. _ ______________________________

	A.	B.	C.	D.
INCOME: Rents received				
Royalties received				
Advertising				
Auto and travel expenses				
Cleaning				
Insurance				
Legal and professional (do not include our fee)				
Licenses and permits				
Management fees				
Interest (include all Form(s) 1098)				
Painting and decorating				
Pest control				
Plumbing and electrical				
Repairs (description and approx date)				
Supplies				
Taxes				
Telephone				
Utilities				
Other expenses (list)				

Please list property improvements and fixed asset purchases on the following page. It is important to indicate the date of the expense and don't forget to include any sales tax or installation costs associated with the improvement.

Asset/Improvement Description	Date Acquired	Address of Prop	Cost (including sales tax)

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2021

FARM INCOME AND EXPENSES

Farm crop(s): ____

Income from **purchased** livestock:

Description	***Purchase Date***	***Purchase Price***	***Sale Date***	***Sale Proceeds***
		$		$
		$		$

Income from **raised** livestock/crops (please specify):

Description	***Sale Proceeds***	***Sale Date***
	$	
	$	

Other income: machine work, patronage dividends, CCC, etc. (please include any supporting documents)

____________	$ ________	____________	$ ________
____________	$ ________	____________	$ ________

Expenses:

Chemicals	$	Machinery/equipment rent	$
Custom hire	$	Other rent	$
Feed	$	Repair & maintenance	$
Fertilizer & lime	$	Seed/plants purchased	$
Insurance	$	Supplies	$
Interest paid	$	Taxes	$
Labor hired	$	Other	$

Farm use land, equipment, or vehicles purchased/sold during 2021:

Description	***Purchase Date***	***Purchase Price***	***Sale Date***	***Sale Proceeds***
		$		$
		$		$
		$		$

IRA'S

Because the <u>income</u> limits for IRA's have changed for 2021, we would highly recommend that you NOT make any actual contributions until we complete your return.

Traditional IRA Contributions: **The maximum contribution is $6,000 for 2021 and is due by 4/15/22**. If you or your spouse is a participant in a retirement plan at work, then your contribution may be limited depending on your income level. If you would like for us to determine if you are eligible for a deductible contribution, please complete the information below. An individual who has attained age 50 by the end of the year is allowed an additional contribution of $1000.

	Taxpayer	Spouse
Were you an active participant in an employer/self-employed pension, profit sharing, or stock bonus plan at any time during the year?	_______	________
Would you like to contribute the maximum TRADITIONAL IRA?	_______	________
Enter amount already paid into your 2021 IRA: (date paid:__________)	$______	$_______

Roth IRA Contributions: **The contribution limit is $6,000 for 2021 and is due by 4/15/22.** To the extent that you've funded a regular IRA for 2021, your available contribution to a Roth IRA is reduced. There are income limits associated with Roth IRA's so if you would like for us to determine if you are eligible to make a contribution, please complete the information below. An individual who has attained age 50 by the end of the year is allowed an additional contribution of $1000.

	Taxpayer	Spouse
• Would you like to contribute the maximum ROTH IRA?	_______	________
• *Enter amount already paid into your 2021 IRA: (date paid:__________)*	$______	$_______

Coverdell Education Savings Account Contributions (formerly Educational IRA's):
Joint filers can contribute up to $2000 per designated beneficiary, subject to some income limitations, and the beneficiaries need not be your child or dependent. The contributions are not deductible, but grow tax deferred and distributions are tax free if the funds are used for "qualified education expenses". The definition of qualified education expenses was expanded in 2006 to include costs related to K-12 education, including home computers and educational software.

	Taxpayer	Spouse
• Would you like to make a contribution to a Coverdell Account, due 4/15/22?	_______	________
• *Enter amount already paid into this for 2021:*	$______	$_______
• If you received a distribution from a Coverdell Account, enter any qualified higher educational expenses incurred in 2021.	$______	$_______

***Kansas Learning Quest contributions (and contributions to other states' 529 plans) were due by 12/31/21.**

STUDENT LOAN INTEREST: Please include loan interest documentation provided to you by the loan holder with your tax information that you provide to us.

EDUCATOR BUSINESS EXPENSES: K-12 educators are eligible to deduct up to $250 of classroom expenses before AGI. That means that you do not have to be able to itemize your deductions to qualify for this tax benefit. Please provide out-of-pocket and non-reimbursed classroom expenses that you have receipts for:

______________________________ $__________

ITEMIZED DEDUCTIONS

MEDICAL EXPENSES:

List your **UNREIMBURSED** medical expenses (and show any reimbursements below).

Total prescription drugs and insulin. . . . . $____________________

Total doctors, dentists, surgeons, eye doctors, nurses, hospitals, etc.$_____________

Health insurance premiums paid (or withheld by employer). . . . . $_______________________

(Be sure to NOT include any premiums that have been deducted from your wages PRE-TAX.)

Long-term care insurance premiums $____________You $____________Spouse

Name of health insurance company premiums are paid to ________________________________

Lodging expense for treatment while away from home. Explain for whom, where, why, how many nights: $__________________

Medical transportation miles driven in 2021: ________________________

Other: X-ray and laboratory services, hearing aids, false teeth, eyeglasses, contact lenses, braces, ambulance, etc. (Please itemize.)

________________________________ $______________

________________________________ $______________

________________________________ $______________

Insurance reimbursement received, not deducted above . . . . $(_________________________)

TAXES:

Show here only the amounts that are **personal** expenses. Report any business portion on page 4, farm portion on page 7, or portion for rental property on page 6, taking care not to DUPLICATE your entries.

Real Estate taxes $ ____________ Personal Property taxes $ ____________
(Personal residence only) *(cars, boats, trailers, etc.)*

Other taxes (please identify type).

________________ $ ____________ ____________________ $ _______________

INTEREST EXPENSE:

MORTGAGE INTEREST

Institution Name	Amount
	$
	$
	$

Please provide the mortgage interest forms that you receive from the institutions.

Deductible points paid on refinancing in 2021 . . . .$____________ (**Provide the closing statement**)

Date points were paid ___________ number of months over which new loan was financed _____

INVESTMENT INTEREST (Paid to carry investments in stocks, bonds, land held for future sale, Subchapter S corporations, partnerships, etc.)

Paid $_______________ interest to ___________________ for investment in _______________________.

Note that investment interest is deductible only to the extent of investment income.

If you bought and/or sold your personal residence in 2021, please provide all closing statements – both the purchase of your new residence and the sale of your old residence.

CHARITABLE CONTRIBUTIONS: New recordkeeping requirements: You will not be able to deduct a contribution, regardless of the amount, unless you keep as a record of the transaction a bank record (canceled check, bank copy of a canceled check, or bank statement containing the name of the charity, date and amount) or a written communication from the charity containing that information.

Cash contributions. Canceled checks are no longer sufficient to use as receipts for contributions of $250 or more in a single transaction. The charity is required to provide you with a written receipt for your records.

__________________ $________ ____________________________ $____________

__________________ $________ ____________________________ $____________

__________________ $________ ________________ $____________

__________________ $________ ____________________________ $____________

Transportation ___________ miles for charitable purposes

You must provide details for any non-cash contributions over $500, including description, original cost, date of donation, estimated value, <u>charity</u> and its <u>address</u> in order for the deduction to be reported and taken on your return. (The spaces below should only be used for donations of less than $500.)

____________________________________ $____________

____________________________________ $____________

____________________________________ $____________

I(we) certify that I have read the substantiation requirements above and that I have the required substantiation in order to claim the charitable contributions that I(we) have submitted to you to be deducted on my(our) 2021 tax return.

____________________________________ __________

Signature **Date**

(We must have a signature in order to deduct the charitable contributions on your return. Thank you.)

EVEN IF YOU CAN'T ITEMIZE, YOU ARE STILL ALLOWED TO DEDUCT UP TO $600 IN CHARITABLE CONTRIBUTIONS ON YOUR 2021 TAX RETURN so please complete the above section!

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2021

BUSINESS USE OF YOUR HOME

In general, expenses incurred in the use of a portion of your home for business purposes are only deductible if that portion of your home is used **EXCLUSIVELY and REGULARLY** for the business purpose. **This deduction is no longer allowed if you are an employee.** There have been numerous regulations and rulings issued on this area of tax law and if you are in doubt about the deductibility in your circumstance, please schedule an appointment or include a detailed description of your business use activities, including hours spent out of versus in your home office, activities that are performed in the office versus out of the office, etc.

Total square footage of residence: ______________________ Business use square footage:

If daycare provider*, total number of days during 2021 that daycare was provided:* ______________________

Improvements made in preparation of or for the business use: Amount Date

____ $___________________ ________

Total utilities paid during business use: $______________

Cleaning: $_______________

Homeowners and other insurance: $_______________

Lawn care: $___________ Repairs/Maintenance: $_________________

Vehicle expenses: Use this section for your business mileage as a self-employed person or with regard to a farm or rental properties. Per IRS regulations, **you must keep a written log** of the business miles driven during the year, including date(s) of travel, where traveled, and business purpose.

Vehicles you own:	Vehicle 1	Vehicle 2	Vehicle 3
Vehicle model and year			
Taxpayer or Spouse?			
Date placed in service			
Total miles driven on the vehicle during 2021:			
Business miles driven during 2021 (not commuting)			
Commuting miles driven during 2021			
Parking fees and tolls	$	$	$
Personal property tax paid (do not duplicate on pg 10)			

I certify that I understand that in order to meet IRS regulations concerning mileage substantiation, I must maintain a mileage log in order to deduct business related mileage. I have adequate substantiation to properly claim the above mileage expenses.

Signature **Date**

(We must have a signature in order to deduct the automobile expenses on your return. Thank you.)

2021

CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

Provider name AND federal ID number to which care expenses were paid during 2021 are REQUIRED in order to claim the credit on your return. EXPENSE MUST BE BROKEN DOWN BY CHILD:

Child	Provider name and address	Soc Sec No. or Employer ID	Amount paid
			$
			$
			$

LIFETIME LEARNING AND HOPE EDUCATIONAL CREDITS

Please provide a copy of all 1098-T's issued.

(Note: if you are not claiming the student as a dependent, i.e., they're claiming themselves, then you are not entitled to the credits.)

Name of student: ____ ___ (T/S)

Level in college: Freshman Sophomore Junior Senior

Total tuition and required fees paid in 2021: $________________

Name of student: ____ ___ (T/S)

Level in college: Freshman Sophomore Junior Senior

Total tuition and required fees paid in 2021: $________________

The **American Opportunity Credit** is available for the first four years of a student's post secondary education.

The **Lifetime Learning Credit** is available also to those attending a post-secondary institution to improve job skills – not just those leading to a degree. If this applies to you, then please provide the name of the person acquiring the skills and total expenses incurred during 2021.

The **Hope Credit** is only available during the first two years of college or postsecondary education, so it is important that you correctly indicate the level of college designation above.

Higher Education Tuition Deduction: An above-the-line deduction is allowed for qualified tuition and related fees associated with higher education of the taxpayer, spouse or dependent. The maximum tuition allowable for the deduction is $4,000 per tax return, subject to AGI limits.

Depending on your income and tax bracket, the American Opportunity Credit, Lifetime Learning Credit, Hope Credit, or Education Tuition Deduction may yield the best overall tax result. We will make that determination while preparing your return based on the facts and circumstances.