

**2021
Income Tax Organizer**

FOR

CLIENT ORGANIZER

PREPARED BY

**RJ CARUSO TAX & ACCOUNTING
PO Box 2066 - 364 East Avenue
OSWEGO, NY 13126
Phone: (315) 342-4900
Fax: (315) 342-5100
E-Mail: contact@rjcarusotax.com
Websites: www.rjcarusotax.com**

Appointment Date and Time ____ / ____ / ____ ____ :

Jason C. Rinoldo, EA
President
jrinoldo@rjcarusotax.com

Member
Nat'l Assoc. of Enrolled Agents
Nat'l Assoc. of Tax Practitioners



Chad W. Holbert, EA
Vice President
cholbert@rjcarusotax.com

Romao J. Caruso, EA
Founder
rcaruso@rjcarusotax.com

**PO Box 2066 - 364 East Avenue
OSWEGO, NY 13126
Phone: (315) 342-4900
Fax: (315) 342-5100**

Dear CLIENT:

This letter and Questionnaire is designed to help you gather information to prepare your 2021 income tax returns.

Each tax season brings new challenges for both us as preparers and our clients. The biggest challenge continues to be Covid-19 and it's out of an abundance of caution for our staff and clients that we reluctantly decided that **there will be no in-person tax appointments again in 2022**. However, we have every intention of going back to our in-person format of tax preparation in 2023 when the pandemic hopefully is in our rear view mirror.

As R J Caruso Tax & Accounting continues to grow, we have increased the number of tax professionals on our staff to meet the demand. They, along with Jason and Chad, will also assume some of Romey's workload as he transitions into semi-retirement. However, Romey has assured us that he will continue to be available either remotely or in-office during tax season so there will be no breakdown in the lines of communication.

TAXPAYER and SPOUSE (if filing jointly) MUST BRING IN THEIR CURRENT DRIVER'S LICENSE OR A CLEAR COPY (Front and Back).

DELIVERY OF TAX DOCUMENTS: You can submit to us the Questionnaire and *all* tax documents you receive, by using: **U. S. Mail** (P.O. Box 2066, Oswego, NY 13126), **Private Carrier** (UPS, FedEx, DHL - 364 East Ave, Oswego, NY 13126), **Fax** (315-342-5100), **Email** (Each preparer has a separate Email address), **Upload from Website Portal** (rjcarusotax.com) *or* you can drop off.

Drop Off at the Office. There will be two secured collection boxes with large envelopes for you to drop off your documents. The office lobby box will be accessible **Mon-Thurs: 8am to 7pm; Fri: 8am to 5pm; and Sat: 8am to 2pm**, beginning **Monday, January 24th**. The second box will be located outside at the west end of the building behind the yellow guard posts next to the portable generator accessible **24 hours a day, 7 days per week**.

PICK-UP AND APPOINTMENTS - Once your tax return(s) are finished, someone from our front office will contact you for pick-up. Only the person(s) signing the returns should appear. Please review the return(s) at home immediately upon receipt and if you have specific questions or concerns a phone or Zoom appointment can be scheduled. Your preparer will contact you directly if there appears to be tax documents missing or if there is a question, after an initial review of your Questionnaire and tax documents.

INCOME DOCUMENTS - W-2 (Wages), W-2G (Gambling), 1099-NEC (Non-Employee Compensation), 1099-MISC (Rental, Prize Money, Other), 1099-R (Retirement), 1099-SSA (Social Security Benefits), 1099-INT (Interest Income) 1099-DIV (Dividend Income), 1099-B (Stock/Mutual Fund Sales - Also include date purchased and purchase amount for each sale), 1099-S (Real Estate Sales), 1099-A & 1099-C (Debt Cancellation), 1099-G (State Refunds & Unemployment Insurance - For NYS Unemployment Benefits you must download 1099-G from your Online Account).

DEDUCTION DOCUMENTS - 1098 (Mortgage Interest), 1098-E (Education Loan Interest), 1098-T (Tuition Payments), 1095-A (Marketplace Health Insurance Premiums - NYS Must Download 1095-A from your Online Account).

MISC. DOCUMENTS - K-1 Schedule (From S-Corp, Partnership, Trust or Estate), Closing Statement (Purchase or Sale of Real Estate), Property Tax Bills (County, School, City, Village, Town), Donations (Receipts, Cancelled Checks, Credit Card Statements), Private Mortgage (Name, Address, SS#, Amortization Schedule), Boat or RV as Second Residence (Bank Name, Address, Federal ID#, Interest Paid - No 1098 will be issued by Bank), Gross Revenue and Breakdown of Expenses (Self-Employed Business, Rental Activities, Farm).

DEPENDENT TAX RETURNS - No Charge, except \$50.00 per Non-New York state tax returns. Once your child is no longer a dependent, the normal tax preparation fee will be charged.

PAYMENT FOR SERVICE - Due upon completion of return (Check, Cash, E-Check, Venmo and PayPal). No tax returns will be filed without payment. PayPal and Venmo link is: @rjtax

AMENDED RETURN - \$75.00, if due to additional information being presented or changes required after original return was E-filed.

Please fill in the information below so we can make sure your software record is up to date.

Address Change from 2020 _____

Taxpayer's Cell # (____) _____ Email _____

Spouse's Cell # (____) _____ Email _____

Taxpayer's Job Title _____ Spouse's Job Title _____

Along with providing us with the usual tax documents, **the IRS will be mailing letters, LTR-6419 and Notice 1444-C, these will show the advance child credit payments from July to December and the 3rd stimulus payments that you received last Spring. This information will be needed to prepare your 2021 tax return. Each parent needs to have the amounts received in advance child tax credits, if you have dependent children.** Please use the IRS tools below if you are unsure of how much you received and do not have these Letters.

Stimulus Payment #3 (Each Family Member) - Log on to www.irs.gov <<http://www.irs.gov>> a) click on "Get Your Economic Impact Payment Status"; b) under the heading: *Third Round of Economic Impact Payment Status Available* click on "Get My Payment"; c) click on "OK"; d) fill in the required information and click "Continue"; e) details of your payment should appear.

Taxpayer: \$ _____ Spouse: \$ _____ Dependents (Total): \$ _____

Advance Child Tax Credit (Each Parent) - Log on to www.irs.gov <<http://www.irs.gov>> **a)** click on “Manage Your Tax Credit Payments”; **b)** under the heading: *Manage Payments* click on “**Manage Payments**”; **c)** click on “**Manage Advance Payments**”; **d)** If you set up an account with the IRS using ID.me click on “Sign in with ID.me” or if you have a previous IRS account with a username click on “Sign in with an existing IRS username”; **e)** If you don’t have an IRS account click on “ID.me Create an account”; **f)** Follow instructions.

Taxpayer ACTC: \$ _____ Spouse ACTC: \$ _____

Thank-you for allowing us to prepare your 2021 personal income tax return(s).

Sincerely,

RJ CARUSO TAX & ACCOUNTING

Jason Rinoldo: jason@rjcarusotax.com
Chad Holbert: chad@rjcarusotax.com
Romey Caruso: romey@rjcarusotax.com
Connie Douglas: connie@rjcarusotax.com
Brian Woodhouse brian@rjcarusotax.com
Alec Kunzwiler: alec@rjcarusotax.com

2021

1040

US

Miscellaneous Questions**PERSONAL INFORMATION**

Yes

No

Has your marital status changed during the year?

Did your address, phone, or e-mail change during the year?

Did you or your spouse turn **59 1/2** years old in 2021?

Could you be claimed on another person's tax return for 2021?

DEPENDENTS

Yes

No

Do you have any new dependents?

Are any of last year's dependents no longer dependents?

Do you have a dependent child in college, age 19 to 23?

Did you pay child care to a licensed day care or self-employed person (you must have their address and taxpayer ID#)?

Were any of your unmarried children who might be claimed as dependents 19 years of age or older, not in college, and made less than \$4,300 in 2021?

INCOME

Yes

No

Did you receive any Social Security Benefits?

Did you receive any IRA/401-K distributions or pension benefits?

Did you receive any disability income?

Did you receive any unemployment (download from UI account online)?

PURCHASES, SALES AND DEBT

Yes

No

Did you start or end a business or farm, purchase rental or investment property, or acquire an interest in a partnership, S corporation, or trust?

Did you sell any stocks, bonds or other investments?

Did you purchase, sell, or refinance your principal home or second home?

Did you have any debts canceled or forgiven?

DEDUCTIONS

Yes

No

Did you work out of town for part of the year and pay for lodging?

Did you use your car on the job (other than to and from work)?

Did you bring your receipts/cancelled checks for charity deduction?

MISCELLANEOUS

Yes

No

Did you obtain health insurance through the marketplace in 2021? if Yes, **PRINT FORM 1095-A FROM YOUR ONLINE PORTAL.**

May the IRS discuss this return with the preparer?

Was your home rented out or used for business?

Have you received, sold, exchanged or disposed of financial interest in virtual currency?

Do you have a foreign bank account?

Were you notified or audited by either the IRS or the State?

2021	1040	US	Tax Organizer
------	------	----	---------------

RJ CARUSO TAX & ACCOUNTING

**364 EAST AVE
OSWEGO NY 13126**

Telephone number: **315-342-4900**
 Fax number: **315-342-5100**
 E-mail address: **contact@rjcarusotax.com**

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2021 tax return. Please enter all pertinent 2021 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

CLIENT INFORMATION

Taxpayer

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		
Home phone		
Work phone		
Work extension		
Cell phone		
E-mail address		

Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	

DEPENDENTS

Dependent No.

Dependent No.

First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

Dependent No.

Dependent No.

First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

Please enter all pertinent 2021 information. If you have attached a government form for an item, check the box and do not enter a 2021 amount.

WAGES, SALARIES AND TIPS

Employer name:

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

2021 Amount	2020 Amount
Attach Forms W-2	

INTEREST INCOME

Payer name:

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

Attach Forms 1099-INT	

DIVIDEND INCOME

Payer name:

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

Attach Forms 1099-DIV	

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

Attach Forms 1099-R & W-2G	

Winnings not reported on W-2G.....
 Total gambling losses.....

OTHER GOVERNMENT FORMS - INCOME

<input type="checkbox"/>	Form 1099-B - Sales of stock (also include transaction history)
<input type="checkbox"/>	Form 1099-MISC - Miscellaneous income
<input type="checkbox"/>	Form 1099-K - Merchant card and third party network payments
<input type="checkbox"/>	Form 1099-S - Sales of real estate (also include closing statements)

Attach Forms 1099	
-------------------	--

<input type="checkbox"/>	Form 1099-G - State tax refunds.....	
--------------------------	--------------------------------------	--

Attach Forms 1099	
-------------------	--

Taxpayer:

<input type="checkbox"/>	Form SSA-1099 - Social security benefits
<input type="checkbox"/>	Form 1099-G - Unemployment compensation
<input type="checkbox"/>	Form 1099-Q (529 Plan)
<input type="checkbox"/>	Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099	
-------------------	--

Spouse:

<input type="checkbox"/>	Form SSA-1099 - Social security benefits
<input type="checkbox"/>	Form 1099-G - Unemployment compensation
<input type="checkbox"/>	Form 1099-Q (529 Plan)
<input type="checkbox"/>	Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099	
-------------------	--

MISCELLANEOUS INCOME

Taxpayer: Alimony received
 Spouse: Alimony received

Other: _____

RETIREMENT PLAN CONTRIBUTIONS

Taxpayer: Traditional IRA contributions (1=maximum)
 Roth IRA contributions (1=maximum)
 Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)
 Spouse: Traditional IRA contributions (1=maximum)
 Roth IRA contributions (1=maximum)
 Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)

	2021 Amount	2020 Amount

OTHER GOVERNMENT FORMS - DEDUCTIONS

Form 1098-E - Student loan interest
 Form 1098-T - Tuition and related expenses

Attach Forms 1098	

AFFORDABLE CARE ACT

Form 1095-A - Health Insurance Marketplace Statement
 Form 1095- B - Health Coverage
 Form 1095-C - Employer-Provided Health Insurance Offer and Coverage

Attach Forms 1095	

ADJUSTMENTS TO INCOME

Taxpayer:
 Self-employed health insurance premiums
 Educator expenses
 Other adjustments to income:

Alimony paid - Recipient name & SSN

Spouse:
 Self-employed health insurance premiums
 Educator expenses
 Other adjustments to income:

Alimony paid - Recipient name & SSN

MEDICAL AND DENTAL EXPENSES

Prescription medicines and drugs
 Doctors, dentists and nurses
 Hospitals and nursing homes
 Insurance premiums
 Long-term care premiums - taxpayer
 Long-term care premiums - spouse
 Insurance reimbursement
 Out-of-pocket lodging and transportation expenses
 Number of medical miles
 Other: _____

TAXES PAID

State income taxes - 1/21 payment on 2020 state estimate

--	--

Please enter all pertinent 2021 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

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

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2021 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2021 Voucher Amount
Overpayment applied from 2020				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2021 Voucher Amount
Overpayment applied from 2020				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 Type of Account

1 = Savings
2 = Checking

2 Type of Investment

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

2021	1040	US	ABLE Distributions	14.4
-------------	-------------	-----------	---------------------------	-------------

Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

ABLE DISTRIBUTIONS / CONTRIBUTIONS

		2021 Amount	2020 Amount
No. <input style="width: 40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

No. <input style="width: 40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

No. <input style="width: 40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, if different from Form 1040	
State, if different from Form 1040	
ZIP code, if different from Form 1040	
Foreign region	
Foreign postal code	
Foreign country	
Employer identification number	
Other accounting method	

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

INCOME

	2021 Amount	2020 Amount
Gross receipts or sales (Form 1099-MISC, box 7)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		

Inventory at end of the year		

Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2021 Amount	2020 Amount
Accounting.....		
Advertising.....		
Answering service.....		
Bad debts from sales or service.....		
Bank charges.....		
Car and truck expenses (not entered elsewhere).....		
Commissions.....		
Contract labor.....		
Delivery and freight.....		
Dues and subscriptions.....		
Employee benefit programs.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Janitorial.....		
Laundry and cleaning.....		
Legal and professional.....		
Miscellaneous.....		
Office expense.....		
Outside services.....		
Parking and tolls.....		
Pension and profit sharing plans - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Postage.....		
Printing.....		
Rent - vehicles, machinery, & equipment (not entered elsewhere).....		
Rent - other.....		
Repairs.....		
Security.....		
Supplies.....		
Taxes - real estate.....		
Taxes - payroll.....		
Taxes - sales tax included in gross receipts.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Tools.....		
Travel.....		
Total meals in full (50%).....		
Department of Transportation meals in full (80%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

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

Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2021 Amount	2020 Amount
Description of property		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		
City		
State		
ZIP code		
Type of property (see table)		
Other type of property		
Number of days rented	34	

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

INCOME

	2021 Amount	2020 Amount
Rents or royalties received		

DIRECT EXPENSES

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

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

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

Please enter all pertinent 2021 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	
Foreign postal code	
Foreign country	

OIL AND GAS

	2021 Amount	2020 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

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

INDIRECT EXPENSES

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

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal product	<input style="width:95%;" type="text"/>
Employer ID number	<input style="width:95%;" type="text"/>

Agricultural activity code	
Accounting method: 1=cash, 2=accrual	
1=spouse, 2=joint	
1=farm rental (Form 4835)	
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other	
1=crop insurance proceeds election	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	
1=did not "materially participate" (Schedule F only)	
1=did not actively participate (Farm rental only)	
1=real estate professional (farm rental only)	
1=single member limited liability company	
% of ownership if not 100% (.xxxx) (Farm rental only)	

FARM INCOME

	2021 Amount	2020 Amount
Cash method:		
Sales of livestock and other resale items	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Cost or basis of livestock or other resale items	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Sales of products raised	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Accrual method:		
Sales of livestock, produce, etc.	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Beginning inventory of livestock, etc.	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Cost of livestock, etc. purchased	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Ending inventory of livestock, etc.	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Other farm income:		
Total cooperative distributions	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable cooperative distributions	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total agricultural program payments (other than CRP)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable agricultural program payments (other than CRP)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total conservation reserve program payments	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable conservation reserve program payments	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Commodity credit loans reported under election	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total commodity credit loans forfeited or repaid	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable commodity credit loans forfeited or repaid	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total crop insurance proceeds received in 2021	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable crop insurance proceeds received in 2021	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable crop insurance proceeds deferred from 2020	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Custom hire (machine work) income not included above	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2021 Amount	2020 Amount
Description of vehicle		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=vehicle used primarily by more than 5% owner		
Number of months of business use if changed from 100% personal use		

AUTOMOBILE MILEAGE

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

ACTUAL EXPENSES

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

Please enter 2021 indirect expenses in full. Nonbusiness portion will carry to Schedule A.
Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

	2021 Amount	2020 Amount
Form.....		
Number of form (e.g., enter 2 for Schedule C number 2).....		
Business use area (square footage).....		
Total area of home (square footage).....		
Total hours facility used (for daycare facilities only).....		
Total hours available (if not 8,760).....		
Area of home included above used exclusively for daycare business, if any (sq ft).....		
% (.xx) or amount of gross income from home if not 100% (-1 if none).....		
% (.xx) or amount of expenses from home if not 100% (-1 if none).....		

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.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Other indirect expenses:		

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.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Excess casualty losses.....		
Allowable casualty losses.....		
Other direct expenses:		

2021	1040	US	Health Savings Accounts (8889)	32.1
-------------	-------------	-----------	---------------------------------------	-------------

Please enter all pertinent 2021 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2021, a high deductible health plan is one with an annual deductible that is not less than \$1,400 for self-only coverage or \$2,800 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$ 7,000 for self-only coverage or \$14,000 for family coverage.

	2021 Amount		2020 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ...				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses				

	32.1
--	-------------

Please enter all pertinent 2021 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)

	2021 Amount		2020 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2021				
Employer-provided benefits forfeited in 2021				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2021		2020 amt:
	1=disabled		
	1=spouse, 2=joint		

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2021		2020 amt:
	1=disabled		
	1=spouse, 2=joint		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:40px;" type="text"/>	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Foreign region		
	Foreign postal code		
	Foreign country		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2021		2020 amt:
	1=spouse, 2=joint		

Please enter all pertinent 2021 information. Last year's amounts are provided for your reference.

ELIGIBLE CHILDREN

2021 Amount

2020 Amount

No. <input style="width:40px;" type="text"/>	First name			
	Last name			
	Identification number			
	Date of birth (m/d/y)			
	1=born before 2004 and was disabled			
	1=special needs child			
	1=foreign child			
	1=adoption was not final in 2021			
	1=adoption was not final in 2021			
	Qualified Adoption Expenses Paid in	2020 for adoption not finalized by end of 2021		
		Prior years for adoption of foreign child finalized in 2021		
		2020 and 2021 for adoption finalized in 2021		
2021 for adoption finalized before 2021				
1=spouse, 2=joint				

No. <input style="width:40px;" type="text"/>	First name			
	Last name			
	Identification number			
	Date of birth (m/d/y)			
	1=born before 2004 and was disabled			
	1=special needs child			
	1=foreign child			
	1=adoption was not final in 2021			
	1=adoption was not final in 2021			
	Qualified Adoption Expenses Paid in	2020 for adoption not finalized by end of 2021		
		Prior years for adoption of foreign child finalized in 2021		
		2020 and 2021 for adoption finalized in 2021		
2021 for adoption finalized before 2021				
1=spouse, 2=joint				

No. <input style="width:40px;" type="text"/>	First name			
	Last name			
	Identification number			
	Date of birth (m/d/y)			
	1=born before 2004 and was disabled			
	1=special needs child			
	1=foreign child			
	1=adoption was not final in 2021			
	1=adoption was not final in 2021			
	Qualified Adoption Expenses Paid in	2020 for adoption not finalized by end of 2021		
		Prior years for adoption of foreign child finalized in 2021		
		2020 and 2021 for adoption finalized in 2021		
2021 for adoption finalized before 2021				
1=spouse, 2=joint				

Please complete the information below if you paid qualified education expenses in 2021 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

First name

Last name

Social security number

Number of years hope credit claimed

Number of prior years AOC claimed

1=student was NOT enrolled at least half-time for at least one academic period that began in 2021 (or the first 3 months of 2022 if the qualified expenses were made in 2021) at an eligible institution in a qualified program

1=student completed first four years of post-secondary education before 2021

1=student was convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name

Street address

City

State

ZIP code

1=2021 Form 1098-T was NOT received

1=2021 Form 1098-T received with Box 2 & 7 completed

1=2020 Form 1098-T received with Box 2 & 7 completed

Federal ID number from Form 1098-T

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name

Street address

City

State

ZIP code

1=2021 Form 1098-T was NOT received

1=2021 Form 1098-T received with Box 2 & 7 completed

1=2020 Form 1098-T received with Box 2 & 7 completed

Federal ID number from Form 1098-T

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2021 (net of refund or assistance, & not entered elsewhere)

Books & supplies required to be purchased from institution

Books & supplies not entered above

Amount of prior year refund or assistance *

2021 Amount	2020 Amount

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

