CARUSO
TAX & ACCOUNTING

December 20, 2021

Dear Tax 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 # (____)________________ Taxpayer's Email____________________________

Spouse's Cell # (____)__________________Spouse's 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** ***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** ***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
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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?

R J CARUSO TAX & ACCOUNTING
CONDENSED ORGANIZER

MEDICAL & DENTAL	AMOUNT
Prescription Medicines & Drugs	$
Doctors, Dentists & Nurses	$
Hospitals & Nursing Homes	$
Medical Insurance Premiums (After Tax)	$
Long Term Care Ins. Premium-**Taxpayer**	$
Long Term Care Ins. Premium-**Spouse**	$
Miles Driven to Dr/Dentist/Hospital/Rx/Etc	mi.
Lodging & Parking Expenses	$
Eyeglasses/Contact Lenses/Hearing Aids	$
Other Medical Expenses	$
TAXES YOU PAID	**AMOUNT**
City/County/School Tax - Primary Home	$
City/County/School Tax - Land / 2nd Home	$
Personal Property Taxes (boat, mob. home)	$
State Income Tax Paid Last Year	$
Sales Tax on Car / Boat / RV / ATV / Other	$

ESTIMATED TAXES PAID	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Fed: Amount:	$	$	$	$
Date Pd:				
State: Amount:	$	$	$	$
Date Pd:				

CHARITABLE CONTRIBUTIONS	
Cash or Check Contributions:	**AMOUNT**
Church/Temple	$
United Way	$
Red Cross	$
Cancer/Heart Fund	$
Boy/Girl Scouts	$
Other	$
Other Than Cash: clothing, furniture,...	**VALUE**
Rescue Mission (Best Kept Secret)	$
Salvation Army	$
Goodwill	$
Other	$
Charitable Travel:	mi.
ADJUSTMENTS TO INCOME	**AMOUNT**
Traditional IRA Contributions	$
Student Loan Interest **(Bring 1098-E)**	$
College Tuition and Fees **(Bring 1098-T)**	$
Classroom Supplies (Teacher)	$
DIRECT DEPOSIT INFORMATION	
Bank Name:	
Routing Transit #:	
Account # and Type:	

INTEREST YOU PAID	AMOUNT
Primary Home Mortgage Interest	$
Home Equity Loan / LoC Interest	$
Mortgage Interest on Vacation / 2nd Home	$
Points Paid on New Home Purchase	$
Bring Form 1098-Mortgage Statement	
Int on Motor Home / Boat / Seller Fin Mtg	$
(A) Lender Name:	
(B) Address:	
(C) Tax ID #:	
Attach Closing Statement for Purchase, Sales or Refinance of Real Estate During the Year	
Investment Interest (margin interest)	$
CHILD CARE CREDITS	**AMOUNT**
Total Child Care Expenses Paid	$
Child Care Organization / Provider Information:	
(A) Provider Name:	
(B) Address:	
(C) Tax ID # / Soc. Sec. #:	

MISCELLANEOUS DEDUCTIONS	AMOUNT
Unreimbursed Employee Business Expense:	Bring Detail
Union Dues	$
Automobile (If Used for Job – Bring Log):	
Auto Mileage TOTAL	mi.
Auto Mileage Business	mi.
Parking Fees and Tolls	$
Lodging Receipts	$
Number of Days Out of Town for Work	
Work Clothes / Safety Apparel **(Receipts)**	$
Tools / Work Supplies **(Bring Receipts)**	$
Other	$
Job Search Expenses	$
Tax Return Preparation Fee	$
Investment Expense, Management Fees, etc.	$
(Only if Paid on Investments Outside of Retirement Accounts)	
Safe Deposit Box	$
Gambling Losses-only to extent of winnings	$
Continuing Education / Training	$
Professional Dues and Publications	$
Other	$