

IAS TAX INSTITUTE

Tax Organizer

(For preparation of 2020 taxes)

Quick-Locator for Completing Applicable Tax Sections

Not all sections will apply to you. Use this guide to quickly determine which sections apply to you and to quickly locate them.

- X **SECTION 1-A** Personal Info—**Applicable to ALL, must be completed.**
- SECTION 1-B** Premium Tax Credit (Form 1095-A) - if applicable.
- SECTION 2** (p 9): Installment Sales/Sales of Business Property
- SECTION 3** (p 10): Sales of Stocks/Mutual Funds/Bonds/Real Estate
- SECTION 4** (p 12): “Estimated Tax Payments” to Federal/State **for 2020**
- SECTION 5** (p 13): Personal Tax Deductions/Credits:
- IRAs/SEPs/SIMPLE Plans/ Keoghs
 - Moving Expenses
 - Self-Employed Health Insurance Premiums
 - Child/Day Care Expenses
 - Alimony
- SECTION 6** (p 15): Itemized Deductions:
- Medical Expenses
 - Real Estate/State Taxes Paid
 - Mortgage Interest on Main/Secondary Home; Refi Points
 - Charity Contributions
 - Casualties/Thefts
- SECTION 7** (p 18): Unreimbursed **EMPLOYEE** (job) Expenses
Unreimbursed Employee Expenses have been eliminated by the Tax Cuts and Jobs Act of 2017
- SECTION 8** (p 21): Miscellaneous Deductions
Most Miscellaneous Deductions subject to 2% of Adjusted Gross Income (AGI) have been Eliminated by the Tax Cuts and Jobs Act of 2017
Special Exceptions may apply to the Bottom 2 Miscellaneous Deductions
- SECTION 9** (p 22): **Small Business** Income/Expenses
- SECTION 10** (p 27): **Rental Property** Income/Expenses
- SECTION 11** (p 28): **Farm** Income/Expenses
- SECTION 12** (p 30): College Tuition/Interest Expenses; Additional Information to convey to preparer.

IAS Tax Institute

Complimentary Tax Organizer

Complete this Tax Organizer to organize your income tax documentation and information, which will enable us to complete your tax return accurately utilizing our proven tax-saving strategies.

Completed tax organizers received by April 1, 2021 will be processed and completed by the April 15, 2021 filing deadline date.

There will be a \$25.00 additional fee assessed if the tax organizer is received after April 1, 2021.

Please choose a payment option below and return this Tax Organizer to:

**IAS Tax Institute
PO Box 915109
Longwood, FL 32791**

Choose Payment Option:

Credit Card

Card: MasterCard Visa Discover American Express

Credit Card Number: _____

Expiration Date: ___/___/___

Signature: _____

Check

If paying by check, a deposit of \$99 is required. Please make it out to 'IAS Tax Institute'.

The Process:

Your credit card will not be charged until your tax returns have been prepared and completed.

Tax clients that are active IAS members will receive a \$50 discount from the total preparation fee.

You will be notified of the final preparation fee and any balance due after your returns are prepared, along with the results of your tax returns. (Tax Preparation Fee Schedule is located on the last page of this booklet.) Upon payment, we will E-File your return(s) and send you copies of your completed tax return(s) to keep for your records.

Our Guarantee:

If the information you provide is accurate and complete, the IAS Tax Institute will pay any interest and penalties levied by the IRS in the rare event that any errors are made during preparation.

A fully completed Tax Organizer is essential to ensuring an accurate tax return! Call the IAS Tax Institute at 800-654-6023 if you need any help completing this organizer.

Personal Information **SECTION 1-A**

Call 1-800-654-6023 if you have questions while completing this Tax Organizer.

Taxpayer:

Spouse:

Last Name _____
 First Name _____
 Middle Initial _____
 Social Security # _____
 Occupation _____
 Date of birth ___/___/19___

Last Name _____
 First Name _____
 Middle Initial _____
 Social Security # _____
 Occupation _____
 Date of birth ___/___/19___

Work phone (____) _____
 Extension ___ E-Mail: _____

Work phone (____) _____
 Extension ___ E-Mail: _____

Home phone (____) _____

Foreign Country _____

Current Address: _____ Apt no. _____

City _____ State _____ Zip Code _____ - _____

Federal Filing Status (Please check one of the following):

- () **1** Single
- () **2** Married filing jointly
- () **3** Married filing separately
 Check this box if you **did not** live with your spouse at any time during 2020.....()
 Check this box if taxpayer is eligible to claim spouse's exemption (**preparer's use**) ()
- () **4** Head of household
 If the qualifying person is a child but not your dependent, complete the following:
Child's name... _____ **Child's Social Security #** _____
- () **5** Qualifying widow(er)
 Check the appropriate box for the year spouse died.....() 2019 () 2020 () Other Year

Dependents (Please list in order of youngest to oldest):

Full Name:	DOB	Soc Sec #	Relationship	No. of months lived in home during 2020
_____	___/___/___	_____	_____	_____
_____	___/___/___	_____	_____	_____
_____	___/___/___	_____	_____	_____
_____	___/___/___	_____	_____	_____
_____	___/___/___	_____	_____	_____
_____	___/___/___	_____	_____	_____

If you would like any refund Directly Deposited in your Bank Acct. (must be joint acct. if MFJ) include the following information on that account: Checking _____ Saving _____
 Routing # _____ Account # _____

Did your dependent(s) live with you all year or are full time College Students? Yes___ No___

If not, please explain: (list name(s) of dependents and reason as applicable)

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

Taxpayer.....Yes () No () Spouse Yes () No ()

If you are permanently and totally disabled, check the appropriate box:

TaxpayerYes () No () SpouseYes () No ()

If you are legally blind, check the appropriate box: (attach doctor's statement)

TaxpayerYes () No () SpouseYes () No ()

Are you being claimed as a dependent on someone else's tax return?

Taxpayer Yes () No () SpouseYes () No ()

Check this box if married filing separately and your spouse itemizes deductions ()

Decedent: (Regarding deceased taxpayers during the past year)

Taxpayer Date of death ... __/__/__ Spouse Date of death... __/__/__

State Income Tax Information:

Enter your state (or foreign country) of residence as of December 31, 2020 ... _____

Were you a resident of above state (or country) for the entire tax year?_____

Were you a resident of above state (or country) for part of the year?_____

Date established residence in state (or foreign country) above..... __/__/__

Which state (or foreign country) did you reside before this change?_____

Name of county you resided (as of 12/31/20)....._____

Name of county you previously resided (if moved during 2020). _____

Name of school district & no. where you reside. _____

Sources of Income: *(Please check and provide all items requested)*

- () **2019 Tax Returns**----Photocopy (unless prepared by IAS)
- () Wages- Enclose all **W-2 Forms**.
- () Interest/Dividends- Enclose all **1099-INT/1099-DIV** Forms.
- () State/Local Income Tax Refunds. Enclose Form **1099-G**.
- () Alimony payments received. **Amount:** \$_____
- () Self-employment or Commissions- Form **1099-MISC** (as applicable).
Complete worksheet on page **(22)**
- () Sales of Stocks, Bonds, & Mutual Funds. Enclose Form(s) **1099-B**. Also, be sure to complete worksheet on page **(10)** **(Mandatory)**
- () Sales of Business Equipment, Furniture, or Machinery. Be sure to complete worksheet on page **(9)**, and provide **Depreciation** “worksheet” indicating depreciation deductions claimed in **prior tax years**.
- () Pension/IRA Distributions- Enclose “**Federal**” and “**State**” copies of all Forms **1099-R**.
- () Partnership, Royalties, Corporations, & Trust Income or (loss) - Please provide all **Schedule K-1** Forms.
- () Rental Income Received. Complete worksheet on page **(27)**.
- () Farm Income Received. Complete worksheet on page **(28)**.
- () Unemployment Compensation. Enclose Form **1099-G**.
- () Social Security or Railroad Retirements Benefits. Enclose Form **SSA-1099** or **RRB-1099** as applicable.
- () Sale or Purchase of Real Estate. Provide “**closing statements**” for (all) property either **bought** or **sold** during 2020. Please list (cost) of major improvements and additions to property prior to sale. See pages **9, 10 & 11**.
- () Gambling/Lottery Winnings. Enclose Form(s) **W-2G**. If not available, provide source & amount received:_____ \$_____
- () Miscellaneous Income. Please list **source(s)** and **amount(s)** received:
_____ \$_____ \$_____

SECTION 1-B
PREMIUM TAX CREDIT (FORM 1095-A) – IF APPLICABLE
Health Insurance Marketplace Statement

Healthcare:

<p>Did you have healthcare coverage (health insurance, including Medicare, Medicaid, CHIP, and TRICARE) for you, your spouse, and any dependents for the entire year?</p> <p>➤ If Yes, include all Forms 1095-A, 1095-B, and 1095-C. If you did not receive Forms 1095-A, 1095-B, or 1095-C, attach information detailing each month you, your spouse, and your dependents had coverage.</p> <p>➤ If No, there are several exemptions from the mandate requiring health insurance coverage. Examples include membership in a healthcare sharing ministry, membership in a federally recognized Indian tribe, incarceration, membership in certain religious sects, and enrollment in certain Medicaid and TRICARE programs that do not provide minimum essential coverage. If any of those provisions apply, provide information regarding the exemption, the individual(s) (taxpayer, spouse, dependents) to which the exemption(s) may apply, and the month(s) for which the exemption(s) apply.</p>	YES	NO
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<p>Are you claiming the exemption for someone having healthcare coverage purchased in the Marketplace and for whom you did not receive Form 1095-A?</p>	YES	NO
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<p>Did you receive Form 1095-A for someone for whom another taxpayer will claim the personal exemption on their tax return?</p>	YES	NO
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<p>Did you apply for an exemption through the Marketplace?</p> <p>➤ If Yes, provide the Exemption Certificate Number: _____</p>	YES	NO
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<p>Are any of your dependents required to file a tax return?</p>	YES	NO
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<p>Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?</p>	YES	NO
---	------------	-----------

<p>Were you eligible for employer-sponsored healthcare coverage?</p>	YES	NO
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Healthcare (continued):

<p>If you received advance premium tax credit or enrolled in coverage through the Marketplace, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?</p>	YES	NO
<p>Did you or your spouse have any transactions pertaining to a health savings account (HSA)?</p> <p>➤ If you received distribution from an HSA include all Forms 1099-SA.</p>	YES	NO
<p>Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?</p> <p>➤ If you received a distribution from an MSA include all Forms 1099-SA.</p>	YES	NO
<p>Did you or your spouse receive any distributions from long-term care insurance contracts?</p> <p>➤ If Yes, include all Forms 1099-LTC.</p>	YES	NO
<p>If you or your spouse is self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job?</p> <p>➤ If Yes, how many months were you covered? _____</p>	YES	NO
<p>If you or your spouse is self-employed, are you or your spouse eligible to be covered under and employer's long-term care plan at another job?</p> <p>➤ If Yes, how many months were you covered? _____</p>	YES	NO
<p>Did you or your spouse lose your job because of foreign competition and pay for your own health insurance?</p>	YES	NO

Installment Sales (Only):

If you have **sold** any real estate property and are receiving “**installment**” payments from the buyer, please furnish a copy of the amortization schedule showing amount of **principal** and **interest income** received last year. In addition, please provide the name, address and social security number of the buyer. (**mandatory**)

Name(s): _____
 Address: _____
 Social Security # _____
 Interest Income received: \$ _____ Principal Payments received: \$ _____

Type of Property: () Land () Rental Property () Residence

Name(s): _____
 Address: _____
 Social Security # _____
 Interest Income received: \$ _____ Principal Payments received: \$ _____

Type of Property: () Land () Rental Property () Residence

Sale of Business Equipment, Furniture, Machinery, and Vehicles:

Description	Date Acq'd	Date Sold	Sales Price	Cost Plus Expense of Sale
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____

Name of business under which assets were sold: _____

If Business Property was sold under an “**installment agreement**”, please provide the following information: (**mandatory**)

Name of Buyer(s): _____
 Address: _____
 Social Security # _____

Interest Income received: \$ _____ Principal Payments received: \$ _____

Sales of Stocks, Bonds, Mutual Funds and other Securities:

(Be sure to enclose copies of Forms **1099-B** furnished by your broker) If you include an "Average Cost Basis" statement from your brokerage, you can skip the following section.

Description: No. of shares sold & name	Date Acq'd	Date Sold	Sales Price	Original Cost Basis
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____

Sales of Real Estate (other than your primary residence): Ex: Rentals, Lots, etc.

(Enclose copies of Form(s) **1099-S** and closing statements for **purchase** and **sale**)

Description:	Date Acq'd	Date Sold	Sales Price	Cost Basis
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____
_____	___/___/___	___/___/___	\$ _____	\$ _____

Sale of Your Home: (Primary Residence)

(Provide copy of closing statement for home sold as well as new home purchased)

Address of former home sold: _____

Date former main home sold..... / /

Date former main home was bought..... / /

Will you be receiving periodic payments of principal or interest from this sale? _____
If **Yes**, what is the amount of the financial instrument (note)?.....\$ _____

(Please provide copy of amortization schedule indicating amounts of **principal** and **interest income** received each month)...

Were any room(s) in the old home rented out or used for business purposes such as Office in the Home?.....() Yes () No

Sales price of the **old** home.....\$ _____

Cost of **old** home (original cost plus capital improvements).....\$ _____

Was the property sold used as your main home for at least **2** out of the last 5 years? Prior to the sale?.....() Yes () No

At the time of sale, who owned the home?
You () Your Spouse () Both of you ()

Enter social security number of spouse at time of sale, if different spouse. _____

Total cost of “**fixing-up**” expenses for home sold.....\$ _____
(Ex: minor repairs, painting and cleaning expense to aid in sale of home)

Federal Estimated Tax Payments & Credits for tax year: (2020)

(Do not include federal tax withheld from W-2 Forms or balance of tax owed for (2019))

1st Quarter due 04/15/20: Date Paid: ___/___/20 Amount: \$ _____

2nd Quarter due 06/17/20: Date Paid: ___/___/20 Amount: \$ _____

3rd Quarter due 09/16/20: Date Paid: ___/___/20 Amount: \$ _____

4th Quarter due 01/15/21: Date Paid: ___/___/___ Amount: \$ _____

Add'l pmt made for 2020: Date Paid: ___/___/___ Amount: \$ _____

Amount of excess tax refund from 2019 tax return applied to tax year 2020: \$ _____

Provide copy of 2019 Federal tax return. *(Unless prepared by IAS last year)*

Amount paid with 2020 **Form 4868** (Automatic Extension Request): \$ _____

State Estimated Tax Payments & Credits for tax year: (2020)

(Do not include state tax withheld from W-2 forms)

1st Quarter due 04/15/20: Date Paid: ___/___/20 Amount: \$ _____

2nd Quarter due 06/17/20: Date Paid: ___/___/20 Amount: \$ _____

3rd Quarter due 09/16/20: Date Paid: ___/___/20 Amount: \$ _____

4th Quarter due 01/15/21: Date Paid: ___/___/___ Amount: \$ _____

Add'l pmt made for 2020: Date Paid: ___/___/___ Amount: \$ _____

Amount of excess tax refund from 2019 state return applied to tax year 2020: \$ _____

Provide copy of 2019 State tax return. *(Unless prepared by IAS last year)*

Amount paid with 2020 (State Extension Request): \$ _____

State and local income taxes paid during 2020 for previous tax years:

State: \$ _____ Local: \$ _____

1. Amount you or your spouse contributed to a ‘**Traditional**’ **IRA** (Individual Retirement Account) for 2020: (or will contribute by April 15, 2021)
 Taxpayer \$ _____ Spouse \$ _____

Are you or your spouse eligible for, or participating in an **employer** qualified pension or retirement plan?

2. Amount contributed to **Roth IRA** for 2020: Taxpayer \$ _____ Spouse \$ _____

3. Amount contributed to **Keogh** or **SEP/IRA** retirement plans if (self-employed):
 If **SEP**, please check () Taxpayer \$ _____ Spouse \$ _____

4. Amount contributed to “**SIMPLE**” **IRA** plan if (self-employed):
 Taxpayer \$ _____ Spouse \$ _____

5. Health Saving Account (HSA) and Medical Savings Accounts (MSA) (circle one)
 Don’t confuse with the “Flex” or “Cafeteria” plans.
 Amount **contributed** to MSA/HSA (circle one): \$ _____
 Amount of ‘high’ **deductible** under the plan: \$ _____
 Number of months you had this plan in 2020 ____ Date plan started __/__/____
Type of plan: **Taxpayer** (), **Spouse** (), or **Family** () Please check one

6. Did you incur **moving expenses** due to a change in job location? _____
 Were you a member of the armed forces during time of move? _____
 Number of miles from your **old home** to your **new workplace** _____
 Number of miles from your **old home** to your **old workplace** _____
 Total cost of shipping household goods (movers, U-Haul etc.) \$ _____
 Cost to “store” household goods & effects (up to one month) \$ _____
 Total miles driven as result of move (include round trip): _____

Gasoline \$ _____ Parking Fees & Tolls \$ _____ Lodging \$ _____
 Airfare \$ _____ Rental Vehicles \$ _____

If your employer **paid for** or **reimbursed** you for any moving expenses, please obtain Form 4782 from your employer and staple to this page. (**mandatory**)

7. If **self-employed**, and neither you nor your spouse were eligible to participate in an employer sponsored or subsidized health insurance plan, enter total amount of health insurance premiums paid on behalf of you, your spouse and dependents:

Total amount of **SE health** insurance premiums paid during 2020: _____

8. Did you make any **Qualified Energy-Efficient Improvements** to your primary residence? (i.e. heat pumps, A/C, solar windows, etc.)

Type _____ Date _____ Amount \$ _____

9. Did you pay **Alimony** to an ex-spouse during 2020? () Yes () No

Amount Paid: \$ _____ Ex-spouse's **Soc Sec No.** ____ - ____ - ____

10. Did you pay for **Child Day Care** expenses during the last tax year? (2020)

() Yes () No (If yes, complete **all** information below to receive credit)

Name of childcare provider: _____

Address: _____

Employer **ID# of Social Security No.** of provider: _____

Amount paid to provider: \$ _____

Name of childcare provider: _____

Address: _____

Employer **ID# of Social Security No.** of provider: _____

Amount paid to provider: \$ _____

Name of childcare provider: _____

Address: _____

Employer **ID# of Social Security No.** of provider: _____

Amount paid to provider: \$ _____

*(**Names of children** care was provided for): _____

Was childcare service performed in your home or provider's? _____

Amount of Child Dependent Care **benefits** received from your employer: \$ _____

11. Qualified **Adoption** expenses paid: (**legal fees, etc.**).....\$ _____

12. Did you pay any "**Foreign**" income taxes to another country during 2020? _____

Amount paid: \$ _____ (*Please attach documentation; ex: 1099 INT/DIV*)

13. Did you pay any one **household employee** cash wages of \$2,200 or more during

2020? () Yes () No

14. Did you purchase certain types of fuel such as **Gasoline, Diesel or Gasohol** for "off-highway" business use such as: (farming, heating, or aviation)? _____

Business Use: _____ Fuel type: _____ No. of gallons purchased: _____

15. Are you a "hybrid car" owner and purchased it in 2020? _____ make/model _____

Medical Expenses: (Unreimbursed/Out of Pocket)

- 1. Prescription drugs & medication.....\$ _____
- 2. Health Insurance Premiums (including Medicare Part B)\$ _____
Do Not Include premiums paid with PRE-Tax dollars (i.e.: employer plan)
- 2a. Long-Term Care Insurance Premiums.....\$ _____
- 3. Fees for Doctors, Dentists, etc.....\$ _____
- 4. Hospitals, clinics, etc.....\$ _____
- 5. Lab and X-ray fees.....\$ _____
- 6. Eyeglasses and contact lenses.....\$ _____
- 7. Medical Equipment and supplies.....\$ _____
- 8. Total (round trip) miles driven for medical purposes.....\$ _____
- 9. Ambulance fees & other medical transportation costs.....\$ _____
- 10. Lodging due to medical necessity (*up to \$50 per night per person*)..\$ _____
- 11. Home improvement (**due to medical necessity**).....\$ _____
(Fair Market Value of home before improvement): \$ _____
(Fair Market Value of home after improvement): \$ _____
- 12. Expenses for qualified long-term care (*nursing home etc.*).....\$ _____
Health or Medical Savings Account distributions received in 2020 \$ _____

Taxes Paid: (Do Not include tax paid on “rental properties”)

- 13. a) Amount of additional **state/local** income taxes paid when you filed your 2020 **state/local** income tax return(s) during 2020:.....\$ _____
b) **State SALES tax** paid for “non-consumption” purchases such as “motor vehicles” and “boats” paid in 2020 (Include receipts) \$ _____
- 14. Real estate taxes paid on your primary residence.....\$ _____
- 15. Real estate taxes paid on second home or vacation property.....\$ _____
- 16. Real estate taxes paid on land, vacant lots, etc.....\$ _____
- 17. Vehicle registration fees (**if based on “value” of vehicles**).....\$ _____
- 18. Other personal property taxes paid (excluding “sales tax”).....\$ _____
- 19. Other Taxes:
_____ \$ _____

Interest Paid: (Do Not include interest paid on “rental properties”)

*(Provide copies of all Form(s) **1098** and complete below):

- 20. Home mortgage interest reported to you on Form 1098.....\$ _____
- 21. Second Home or Vacation Home mortgage interest.....\$ _____
- 22. Second mortgage and/or home equity loan interest.....\$ _____
- 23. Home mortgage interest not reported to you on Form 1098.....\$ _____
(If paid to an **individual**, provide name, address, & social security number):

Name: _____ Soc Sec # _____
Address: _____

Interest Paid, cont.:

1. Total Loan Discount “**Points**” paid on a refinanced mortgage: \$ _____
 Starting date of refinanced loan..... _ / _ / _
 Term of loan (number of years) _____
 Purpose of loan.... _____
2. Other points paid **not** reported on Form 1098\$ _____
3. **PMI** (Private Mortgage Insurance paid on 1st mortgages acquired in 2020, main home) \$ _____
4. Investment interest expense paid on money borrowed for the _____ purchase of
 investments, such as (stocks, bonds, margin accounts and other income producing
 property excluding rental properties);
 Amount paid.....\$ _____

Charitable Contributions:

(Gifts by cash, checks, or payroll deductions):

New Law: Must have and keep cancelled check, account statement, or written acknowledgement from charity for all cash amounts donated to charitable organizations for the donation to be deductible. (Do not include these.)

5. Charitable contributions paid by **cash, credit cards, or checks**\$ _____
6. Charitable contributions through payroll deductions.....\$ _____
7. Total miles driven for charitable purposes.....\$ _____
8. Parking fees, tolls, and local transportation (charitable).....\$ _____

Non-cash Charitable Contributions: (*All property items donated*)

9. Name & Address of Donee Organization	Description of Items Donated
A _____	_____
_____	_____
B _____	_____
_____	_____
C _____	_____
_____	_____
D _____	_____
_____	_____
E _____	_____
_____	_____

(non-cash contributions continued next page)

Non-cash Charitable Contributions, cont.:

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f). **However**, be sure to complete columns c, g, and h.

(c) Date of Contribution	(d) Date Acq'd (month, yr)	(e) How Acquired	(f) Donor's Cost	(g) Fair Market Value	(h) *Method for Fair Market Value
A ___/___/20	___/___	_____	\$ _____	\$ _____	_____
B ___/___/20	___/___	_____	\$ _____	\$ _____	_____
C ___/___/20	___/___	_____	\$ _____	\$ _____	_____
D ___/___/20	___/___	_____	\$ _____	\$ _____	_____
E ___/___/20	___/___	_____	\$ _____	\$ _____	_____

* Examples of methods used in determining FMV include: Appraisal, Thrift Shop, Catalog, or Comparable Sales

* Items (or groups of similar items) for which you claimed a deduction for more than \$5,000 per item or group may require a "certified written appraisal". Attach copy of complete appraisal to this page if applicable.

Casualties and Thefts: (Please Check Below):

Personal Use Property () **OR** Trade/Business Use Property ()

1. Description of properties (show **type**, **location** and **date** occurred for each):

Property A _____ ___/___/20
 Property B _____ ___/___/20
 Property C _____ ___/___/20
 Property D _____ ___/___/20

Properties (Use a separate column for each property lost or damaged from one casualty or theft.)

	(A)	(B)	(C)	(D)
2. Cost or basis of each property....	\$ _____	\$ _____	\$ _____	\$ _____
3. Insurance or Reimbursement...	\$ _____	\$ _____	\$ _____	\$ _____
4. Fair market value before casualty or theft.....	\$ _____	\$ _____	\$ _____	\$ _____
5. Fair market value after casualty or theft.....	\$ _____	\$ _____	\$ _____	\$ _____

**** PLEASE NOTE: Unreimbursed Employee Expenses have been eliminated by the Tax Cuts and Jobs Act of 2017. DO NOT fill out this section. ****

Job-Related Expenses

Note: Please do not list Self-Employment “small business” expenses on this page (go to You are an “employee” if your income is reported on Form W-2 rather than Form 1099-MISC. SECTION 9, page 17).

	<u>Taxpayer:</u>	<u>Spouse:</u>
1. Parking fees, tolls, & local transportation.... \$ _____	\$ _____	\$ _____
(Do not include expenses for commuting back and forth to work)		
2. Lodging, airfare, rental cars (out of town) \$ _____	\$ _____	\$ _____
3. Gifts to clients.....\$ _____	\$ _____	\$ _____
4. Job related education (tuition & books).....\$ _____	\$ _____	\$ _____
5. Trade publications\$ _____	\$ _____	\$ _____
6. Supplies or small hand tools for work.....\$ _____	\$ _____	\$ _____
7. Cellular phone (____%) used for work).....		
<i>Total Amount:</i>	\$ _____	\$ _____
8. Meals and entertainment expenses..... \$ _____	\$ _____	\$ _____
9. Number of days worked out of town overnight: _____ <i>days</i>	_____ <i>days</i>	_____ <i>days</i>
10. Union and professional dues\$ _____	\$ _____	\$ _____
11. Professional subscriptions.....\$ _____	\$ _____	\$ _____
12. <u>Uniforms</u> and <u>protective</u> clothing & shoes...\$ _____	\$ _____	\$ _____
13. Job hunting expense (same occupation):		
(Resume prep, employment agency fees, travel)... \$ _____	\$ _____	\$ _____

a) **Reimbursement** received from your employer for above (**non-meal**) expenses that was **not included as wages** in box 1, Form W-2. Include any amount reported under code “L” in box 13, Form W-2..... \$ _____ \$ _____

b) **Reimbursement** rec’d for Meals/Entertainment..\$ _____ \$ _____

14. *As an employee, did either you or your spouse maintain an **office in the home for the convenience of your employer**, as a condition of your employment, AND use regularly and exclusively for business purposes?
 () Taxpayer or () Spouse (check one)

15. *Was your office in home the **principal place** of business and used for any trade including for the storage of inventory or product samples?
 () Yes () No

16. *Was your office in home the place where you **met** or **dealt** with your patients, clients, or customers in the normal course of your employment?
 () Yes () No

(If you answered ‘Yes’ to questions #14, #15, #16, please complete the Home Office section, next page.)

Unreimbursed Employee Expenses

SECTION 7

**** PLEASE NOTE: Unreimbursed Employee Expenses have been eliminated by the Tax Cuts and Jobs Act of 2017. DO NOT fill out this section. ****

Home Office Deductions for Job: (Required by employer as a condition of employment)

1. Total square feet of office area in home
2. Total square feet of entire home.....
3. Was your home used for child day care business? () Yes () No
(If **yes**, complete the following):

 Number of house per day used for day care.....
 Number of days per week
4. Total wages earned in ____ from this occupation\$ _____
5. Percent of wages earned from the business use of this home... _____%
6. Homeowner’s or Renter’s **Insurance** premiums paid.....\$ _____
7. **Repairs and Maintenance** expense (home)\$ _____
8. **Utilities** (electric, gas, water, heat) *“Do not include phone”*.....\$ _____
9. **Rent** paid on home (*total amount for year during “office use”*)..\$ _____
10. **Other** expenses:
_____ \$ _____ \$ _____

11. **Date first used** “office in your home”..... _/ _/ _
12. **Cost of home** (purchased price plus improvements).....\$ _____
13. **Land value** (at time of purchase).....\$ _____
14. **Home Improvements** (affecting office) made last year:
(Do not include amounts for painting, maintenance, or repairs)

Date Improved	Description of Improvement	Amount
__/__/__	_____	\$ _____
__/__/__	_____	\$ _____
__/__/__	_____	\$ _____

15. If you purchased any “assets” such as (**computers, software, office equipment, furniture, or machinery**) for use in your **job** during the past tax year complete the following: (**Note**: Use of these items must be required as a condition of employment)

Date Purchased:	Asset:	Price:	Percent of Business use:
__/__/__	_____	\$ _____	_____%
__/__/__	_____	\$ _____	_____%
__/__/__	_____	\$ _____	_____%
__/__/__	_____	\$ _____	_____%

Unreimbursed Employee Expenses

SECTION 7

**** PLEASE NOTE: Unreimbursed Employee Expenses have been eliminated by the Tax Cuts and Jobs Act of 2017. DO NOT fill out this section. ****

Vehicle Expenses: (Job-related only)

1. Did you have non-commuting driving expenses for your job that your employer did not reimburse you for? (If yes complete the following):

	<u>Taxpayer:</u>	<u>Spouse:</u>
Do you (own) or (lease) vehicle?.....	_____	_____
Year, make, and model of vehicle.....	_____	_____
Date first used for employer.....	___/___/___	___/___/___
Type of vehicle (car, truck etc.).....	_____	_____
* <u>Total miles</u> driven for the year.....	_____	_____
<u>Business</u> miles driven for the year.....	_____	_____
Commuting miles driven for the year....	_____	_____
Other (personal) miles driven for the year.....	_____	_____
Average daily commuting miles (to work).....	_____	_____

**("Total Miles" refers to personal, business, and commuting miles driven last year)*

2. Is there evidence to support the deduction?..... () Yes () No
 3. If "Yes", is the evidence written?..... () Yes () No
 4. Is another vehicle available for personal use..... () Yes () No
 5. If your employer provided you with a vehicle, is personal use during 'off duty' hours permitted?..... () Yes () No

Actual vehicle expenses: (Optional)

(Lines *6-10 are optional if using the "Standard Mileage Rate" per mile allowance

	<u>Taxpayer:</u>	<u>Spouse:</u>
6. Gasoline, oil, repairs, insurance, etc	\$ _____	\$ _____
7. Vehicle registration fees.....	\$ _____	\$ _____
8. Vehicle lease payments (total for year)	\$ _____	\$ _____
9. Original (cost) or <u>Lease Value</u> of vehicle.....	\$ _____	\$ _____
10. Fair Market Value of vehicle on date <u>first</u> <u>Used</u> for business.....	\$ _____	\$ _____
a. Date Purchased vehicle: _____	___/___/___	

11. Did either you or your spouse receive any reimbursement for the business use of your car? _____ If Yes, enter amount rec'd Taxpayer: \$ _____ Spouse: \$ _____

12. Was reimbursement included as wage income on your (W-2) Form?
 If Yes, check: () Taxpayer; or () Spouse

Misc. Deductions subject to 2% of Adjusted Gross Income (AGI) have been eliminated by the Tax Cuts and Jobs Act of 2017. DO NOT fill out this section.

- 1. Appraisal fees to determine casualty loss or charitable contribution.....\$ _____
- 2. Cost of clerical help and/or office rent in connection with managing and collecting taxable income from your investments.....\$ _____
- 3. If you used your home computer to manage your investments which produce taxable income, enter:
Date first used: __/__/__; & **Cost:**.....\$ _____ Investment use % _____%
- 4. Excess deductions (including administrative expenses) allowed a beneficiary on termination of an estate or trust. (From *Schedule K-1*) \$ _____
- 6. Fees paid to broker, bank, trustee, or similar agent to collect taxable bond interest or dividends on shares of stock. (Do not include fees paid to a broker for the purchase or sale of investments such as stocks or bonds)\$ _____
- 7. Hobby expenses (up to the amount of hobby income received).....\$ _____
- 8. Indirect deductions of “pass-through entities” (from **Schedule K-1**)....\$ _____
- 9. Investment counsel & advisory fees re: (management of investments).....\$ _____
- 10. Legal fees (incurred to produce or collect taxable income).....\$ _____
- 11. Loss on deposits in an insolvent or bankrupt financial institution.....\$ _____
- 12. Repayments of income previously included as income in a prior year..\$ _____
- 13. Safe Deposit Box rental (used for storing taxable income producing items)..\$ _____
- 14. Service Charges on dividend reinvestment plans.....\$ _____
- 15. **Tax Preparation Fees** (including accounting & electronic filing fees).....\$ _____
- 16. **IRA custodial fees** (if separately billed and paid)\$ _____

THE FOLLOWING 2 MISC. DEDUCTIONS (NOT SUBJECT TO 2% OF AGI) HAVE NOT BEEN ELIMINATED. PLEASE ANSWER:

- 1. Federal estate tax paid on decedent’s income reported on this return...\$ _____
- 2. Gambling losses (to the extent of gambling income).....\$ _____
(Include Form W-2G “Certain Gambling Winnings”)

Sole Proprietorship:

*(Do not report income and deductions from Corporations or Partnerships here)

NOTE: Please complete a separate page for “*each*” business activity.

1. Check Ownership.....() Taxpayer () Spouse () Joint
2. Name of Proprietor..... Soc Sec # _____
3. Type of Business..... Product or Service _____
4. Business Name..... Employer ID# _____
5. Business Address..... _____
6. Accounting Method: () Cash () Accrual () Other (*specify*) _____
7. Did you ‘**actively & materially**’ participate in the operation of this business during **2020**? () Yes () No
8. Date you started this business: ___/___/___
9. Did you sell or fully dispose of this business to an unrelated person during the past tax year? () Yes () No **Date Sold** ___/___/___
10. If you sold any business property or equipment, complete worksheet on page (4).
11. Is your investment in this business **100%** (meaning no partners)? () Yes () No

Income: (*Do not include state sales tax collected as income*)

12. Gross Income or Sales (*include amounts received from 1099-MISC*) \$ _____
13. Returns and allowances (*refunds to customers*) if included in Gross Income figure above:.....\$ _____

Cost of Goods Sold- (if applicable)

14. Method used to value closing inventory:
() Cost () Lower of cost or market () Other (**attach explanation**)
15. Was there any change in determining quantities, costs, or valuations between opening and closing inventory? () Yes () No If ‘**Yes,**’ attach explanation Exclude inventory purchased/used for personal use!
16. **Inventory** at beginning of year: (if different from last year’s closing inventory, attach explanation).....\$ _____
17. **Purchases** (cost of items for resale to customers).....\$ _____
18. **Cost of Contract Labor**(do not include wages paid to employees) \$ _____
19. **Cost of Materials and supplies**.....\$ _____
20. **Inventory at end of year** (cost of items unsold as of December 31, 2020)....\$ _____

Miscellaneous Business Income:

21. **Other Income** (ex: federal/state gas tax credit/refund, state sales tax allowance) \$ _____
(*Report business operating expenses on next page*)....

Business Operating Expenses:

- 22. Advertising.....\$ _____
- 23. Bad debts from sales or services (*if included in gross income reported*).. \$ _____
- 24. Car and truck expenses (**complete vehicle worksheet on next page**).....\$ _____
- 25. Commissions and fees.....\$ _____
- 26. Depletion\$ _____
- 27. Equipment, Furniture, Machinery, or Tools (*complete asset worksheet on page 20*)...\$ _____
- 28. Employee benefit programs.....\$ _____
- 29. Insurance (example: business liability, workman’s comp).....\$ _____
- 30. Interest:
 - a. Mortgage (paid to banks, on business property.)\$ _____
 - b. Other (business loans, business credit cards, etc.).....\$ _____
- 31. Legal and professional services.....\$ _____
- 32. Office expenses (example: Letterhead, stationery, paper, pens, etc.).....\$ _____
- 33. Pension and profit-sharing plans.....\$ _____
- 34. Rent or lease:
 - a. Vehicle and machinery.....\$ _____
 - b. Other business property (example: Office, storage, land, etc.) ..\$ _____
- 35. Repairs and maintenance (*excluding vehicles*).....\$ _____
- 36. Supplies (not included in ‘**cost of goods sold**’).....\$ _____
- 37. Taxes & Licenses:
 - a. FICA and Medicare (‘**matching**’ payroll taxes, paid on behalf of employees) \$ _____
 - b. Federal Unemployment Taxes (FUTA).....\$ _____
 - c. State Unemployment Taxes.....\$ _____
 - d. Tangible Business Property Taxes (paid to local city/county).....\$ _____
 - e. License (*Occupational, etc*).....\$ _____
- 38. Travel/Out of town (airfare, lodging, rental cars, taxi, etc.).....\$ _____
- 39. Meals and Entertainment.....\$ _____
 (Number of days you were *out of town* ‘overnight’ on business):..... days
- 40. Utilities (electric, gas, water, heat, etc.) “**Do not include your home.**” \$ _____
- 41. Wages (**employee**).....\$ _____
- 42. Employment credits (‘Jobs Credit’).....\$ _____
- 43. **Other Expenses:**
 - a. Bank service charges/credit card fees.....\$ _____
 - b. Business phone and long distance.....\$ _____
 - c. Cellular phone (___% used for business)? **Total expense** for year.. \$ _____
 - d. Dues and business publications/subscriptions.....\$ _____
 - e. Education (*tuition, books; business related to maintain or improve existing business.*)
 (**Do not** include education expenses incurred to start your business)\$ _____
 - f. _____.....\$ _____
 - g. _____.....\$ _____
 - h. _____.....\$ _____

Business Vehicle Expense Worksheet:

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle#3</u>
44. Make & model of vehicle.....	_____	_____	_____
45. Do you <u>own</u> or <u>lease</u> vehicle?.....	_____	_____	_____
46. Date first used for business:.....	__/__/__	__/__/__	__/__/__
47. Type of vehicle (car, truck, etc.)....	_____	_____	_____
48. <u>Total</u> miles driven for the year.....	_____	_____	_____
49. <u>Business</u> miles driven for year...	_____	_____	_____
50. <u>Commuting</u> miles driven/year.....	_____	_____	_____
51. Other <u>personal</u> miles driven.....	_____	_____	_____
52. Is another vehicle available for Personal use?.....	__yes __no	__yes __no	__yes __no
53. Was the vehicle available for personal use during 'off-duty' hours?.....	__yes __no	__yes __no	__yes __no
54. Was the vehicle used primarily by a more than 5% owner or related person?.....	__yes __no	__yes __no	__yes __no
55. Did you use more than one vehicle simultaneously (at the same time) for your business?.....	__yes __no	__yes __no	__yes __no
56. Is there evidence to support the business use claimed?.....	__yes __no		
57. If 'Yes,' is the evidence written?.....	__yes __no		

Actual Vehicle Expenses:

(Do not complete if taking the "Standard Mile Allowance")

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
58. Gas, oil, repairs, insurance.....	\$ _____	\$ _____	\$ _____
59. Vehicle registration fees.....	\$ _____	\$ _____	\$ _____
60. Vehicle <u>lease</u> payments (year)....	\$ _____	\$ _____	\$ _____
61. Date lease began:.....	__/__/__	__/__/__	__/__/__
62. Period (<u>term</u>) of lease.....	____(yrs)	____(yrs)	____(yrs)
63. Parking fees and tolls.....	\$ _____	\$ _____	\$ _____
64. <u>Interest</u> paid on vehicle.....	\$ _____	\$ _____	\$ _____
65. Vehicle purchase date.....	__/__/__	__/__/__	__/__/__
66. Vehicle purchase price/basis.....	\$ _____	\$ _____	\$ _____
67. Date vehicle was sold:.....	__/__/__	__/__/__	__/__/__
68. Sales price of vehicle (if sold)...	\$ _____	\$ _____	\$ _____
69. Expenses of sale (advertising, etc.)	\$ _____	\$ _____	\$ _____

Equipment and Other Assets Purchases for Business:

70. If you purchased any “assets” such as **computers, software, office equipment, furniture, tools, or machinery** for use in your business during the past year, complete the following:

Date Purchased:	Asset:	Price:	Percent of Business use:
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %
___/___/20	_____	\$ _____	_____ %

Note: (If you converted personal property items to business use, under the heading ‘Date Purchased,’ indicate date when asset was first used for business and, under the heading ‘Price’, indicate fair market value of asset on date of first business use)

Business Use of Your Home:

- 71. Did you maintain an office in your home that was used **regularly** and **exclusively** for your business including administrative or mgmt. functions? () Yes () No
- 72. Was your office in home the **principal place** of business and used for any business purpose including for the storage of inventory or product samples? () Yes () No
- 73. Was your office in home the place where you **met** or **dealt** with your patients, clients or customers in the normal course of your trade or business? () Yes () No

(If you answered ‘Yes’ to questions #71 and #72, (or) #73, complete **Home Office Section** on next page.)

Home Office Deductions for Business:

- 74. Total square feet of office area in home..... sq. ft.
- 75. Total square feet of entire home..... sq. ft.
- 76. Was your home used for child day care business? () Yes () No

(If 'yes', complete the following):

- a. Number of hours per day used for day care.....
 - b. Number of days per week used for day care.....
 - c. Number of weeks used for day care during 2020.....
77. What percent (%) of your gross business income is derived from the **business use of your home**?..... (%)

KEY: (a) **Direct** column = expenses the **ONLY** apply 100% to your Home Office
 (b) **Indirect** column = expenses that benefit the **entire** house **including** office

	(a) Direct	(b) Indirect
78. Interest paid on first mortgage.....	\$ _____	\$ _____
79. Interest paid on 2 nd mtg./home equity loans. \$ _____	\$ _____	\$ _____
80. Real Estate Taxes paid on home.....	\$ _____	\$ _____
81. Homeowner's Insurance	\$ _____	\$ _____
82. Renter's Insurance	\$ _____	\$ _____
83. Repairs and Maintenance	\$ _____	\$ _____
84. Utilities (electric, gas, water, & heat).....	\$ _____	\$ _____
85. Rent paid (during period of "office use"-total amt) ..	\$ _____	\$ _____
86. Other expenses:		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
87. Date first used "office in your home".....		____/____/____
88. Cost of home (purchase price plus improvements).....	\$ _____	
89. Land Value (at time of purchase).....	\$ _____	
90. Home Improvements made <u>last year</u> : (Date, Description & Amount) (Do not include amounts for painting, maintenance, or repairs here)		
____/____/20	\$ _____	\$ _____
____/____/20	\$ _____	\$ _____
____/____/20	\$ _____	\$ _____
____/____/20	\$ _____	\$ _____
____/____/20	\$ _____	\$ _____

Type of Real Estate:

1. Description: (ex. **Single family home, condo, duplex**) and Property Address:
 A) _____
 B) _____
 C) _____
 D) _____
2. Owner of Property: (**Taxpayer, Spouse, or Joint**).....A ___ B ___ C ___ D ___
3. Enter your ownership percentage (**if less than 100%**)...A ___ B ___ C ___ D ___
4. Number of days personally used during the year..... ..A ___ B ___ C ___ D ___
5. Did you actively & materially participate in the operation of each rental property during the tax year?..A ___ B ___ C ___ D ___
6. **Date** you ceased renting or **sold** this property:.....A ___ B ___ C ___ D ___

Income: (A) (B) (C) (D)

7. Rents received (*total for year*) \$ _____ \$ _____ \$ _____ \$ _____
8. Royalties received.....\$ _____ \$ _____ \$ _____ \$ _____

Expenses:

9. Advertising.....\$ _____ \$ _____ \$ _____ \$ _____
10. Auto Mileage (log required)..... mi mi mi mi
11. Travel (airfare, lodging).....\$ _____ \$ _____ \$ _____ \$ _____
12. Cleaning and maintenance.....\$ _____ \$ _____ \$ _____ \$ _____
13. Commissions..... \$ _____ \$ _____ \$ _____ \$ _____
14. Insurance..... \$ _____ \$ _____ \$ _____ \$ _____
15. Legal & professional fees..... \$ _____ \$ _____ \$ _____ \$ _____
16. Management fees..... \$ _____ \$ _____ \$ _____ \$ _____
17. Mortgage interest..... \$ _____ \$ _____ \$ _____ \$ _____
18. Other interest..... \$ _____ \$ _____ \$ _____ \$ _____
19. Repairs (*fix items*)..... \$ _____ \$ _____ \$ _____ \$ _____
20. Supplies..... \$ _____ \$ _____ \$ _____ \$ _____
21. Taxes (*real estate*)..... \$ _____ \$ _____ \$ _____ \$ _____
22. Utilities..... \$ _____ \$ _____ \$ _____ \$ _____
23. Other: (*list*)
 - a. _____ \$ _____ \$ _____ \$ _____ \$ _____
 - b. _____ \$ _____ \$ _____ \$ _____ \$ _____
24. **Date first available for rent:** ___/___/___ ___/___/___ ___/___/___ ___/___/___
25. Original purchase price:.....\$ _____ \$ _____ \$ _____ \$ _____
26. Original land value:.....\$ _____ \$ _____ \$ _____ \$ _____
27. **Improvements:** (2020) Ex: (**Construction, Additions, Carpet, Furniture, & Appliances**)
 - a. _____ ___/___/20 \$ _____ \$ _____ \$ _____ \$ _____
 - b. _____ ___/___/20 \$ _____ \$ _____ \$ _____ \$ _____
 - c. _____ ___/___/20 \$ _____ \$ _____ \$ _____ \$ _____

- A. Name of proprietor: _____ Social Security # _____
- B. Principal product (*crop or activity*) _____ Employer ID # _____
- C. Accounting method: (1) () Cash (2) () Accrual
- D. Did you actively & 'materially participate' in operation of this business during 2020? _____

Farm Income:(Report sales of livestock held for **draft, breeding, sport** or dairy purposes on page 4)

- 1. Sales of livestock and other items you bought for resale.....\$ _____
- 2. Cost or other basis of livestock & other items reported on line 1... \$ _____
- 3. Sales of livestock, produce, grains, & other products you raised.....\$ _____
- 4. Total cooperative distributions from Form(s) **1099-PATR**.....\$ _____
- 5. Agricultural program payments received.....\$ _____
- 6. Amount of Commodity Credit Corporation (CCC) loans received.....\$ _____
- 7. Amount of (CCC) loans forfeited or repaid with certificates.....\$ _____
- 8. a Crop insurance proceeds & certain disaster payments received in 2020\$ _____
 b Do you elect to (defer) insurance or payments received to year 2021? _____
- 9. Custom hire (machine work) income.....\$ _____
- 10. Other income (*including federal & state gasoline or fuel tax credit or refund*).....\$ _____

Farm Expenses:

- 11. Car/Truck (*see vehicle worksheet, pg. 24*)..... 24. Pension/profit sharing.. \$ _____
- 12. Chemicals.....\$ _____ 25. Rent or Lease:
- 13. Conservation expenses.....\$ _____ a Vehicles, equipment.. \$ _____
- 14. Custom hire (machine work).....\$ _____ b Other (*land, animals, etc*) \$ _____
- 15. Depreciation (*see asset worksheet, pg 25*)..... 26. Repairs/maintenance....\$ _____
- 16. Employee benefit programs.....\$ _____ 27. Seeds and plants..... \$ _____
- 17. Feed purchased.....\$ _____ 28. Storage/warehousing....\$ _____
- 18. Fertilizers & lime.....\$ _____ 29. Supplies purchased.... \$ _____
- 19. Freight & trucking.....\$ _____ 30. Taxes (*excluding home*)..\$ _____
- 20. Gasoline, fuel, & oil (*equipment*)\$ _____ 31. Utilities (*excluding home*)\$ _____
- 21. Insurance (*equipment, liability, etc*)\$ _____ 32. Veterinary, breeding....\$ _____
- 22. Interest: 33. Other expenses:
- A Mortgage (*excluding home*).....\$ _____ a _____.....\$ _____
- B Other (*business loans, equip., etc*)\$ _____ b _____...\$ _____
- 23. Labor hired (*wages/commissions*)..\$ _____ c _____...\$ _____

Farm Vehicle Expenses:

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
34. Make & model of vehicle.....	_____	_____	_____
35. Do you <u>own</u> or <u>lease</u> vehicle?.....	_____	_____	_____
36. Date <u>first used</u> for farming:.....	___/___/___	___/___/___	___/___/___
37. Type of vehicle (<i>car, truck, etc.</i>).....	_____	_____	_____
38. <u>Total</u> miles driven for year.....	_____	_____	_____
39. <u>Business</u> miles driven for year.....	_____	_____	_____
40. <u>Commuting</u> miles driven/year.....	_____	_____	_____
41. <u>Other personal</u> miles driven.....	_____	_____	_____
42. Is another vehicle available for personal use?.....	___yes ___no	___yes ___no	___yes ___no
43. Was the vehicle available for personal use during 'off-duty' hours?....	___yes ___no	___yes ___no	___yes ___no
44. Was the vehicle used primarily by a more than 5% owner or related person?....	___yes ___no	___yes ___no	___yes ___no
45. Did you use more than one vehicle simultaneously (<i>at the same time</i>) for your farming operation?.....	___yes ___no	___yes ___no	___yes ___no
46. Is there evidence to support the business use claimed?.....	___yes ___no		
47. If 'Yes,' is this evidence written?.....	___yes ___no		

Actual Vehicle Expenses: (Do not include if taking the "Standard Mile Allowance")

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
48. Gas, oil, repairs, insurance.....	\$ _____	\$ _____	\$ _____
49. Vehicle registration fees.....	\$ _____	\$ _____	\$ _____
50. Vehicle <u>lease</u> payments (year).....	\$ _____	\$ _____	\$ _____
51. Date lease began:	___/___/___	___/___/___	___/___/___
52. Period (<u>term</u>) of lease..... (yrs)	_____ (yrs)	_____ (yrs)	_____ (yrs)
53. Parking fees and tolls.....	\$ _____	\$ _____	\$ _____
54. <u>Interest</u> paid on vehicle.....	\$ _____	\$ _____	\$ _____
55. Vehicle purchase date:.....	___/___/___	___/___/___	___/___/___
56. Vehicle purchase price/basis.....	\$ _____	\$ _____	\$ _____
57. Date vehicle was sold:.....	___/___/___	___/___/___	___/___/___
58. Sales price of vehicle (<i>if sold</i>).....	\$ _____	\$ _____	\$ _____
59. Expenses of sale (<i>advertising, etc.</i>)....	\$ _____	\$ _____	\$ _____

Equipment and Other Assets Purchased for Farm:

60. If you purchase any farm “assets” such as equipment, machinery, tractors, farm buildings, or barns during the past year complete the following:

Date Purchased:	Asset:	Price:	Percent of Business use:
__/__/20	_____	\$ _____	_____ %
__/__/20	_____	\$ _____	_____ %
__/__/20	_____	\$ _____	_____ %
__/__/20	_____	\$ _____	_____ %
__/__/20	_____	\$ _____	_____ %
__/__/20	_____	\$ _____	_____ %
__/__/20	_____	\$ _____	_____ %
__/__/20	_____	\$ _____	_____ %

Note: (If you converted personal property items to ‘farm’ use, under the heading ‘Date Purchased’, indicated date when asset was first used for farm operation and, under the heading ‘Price’, indicate fair market value of asset on date of first ‘farm’ use)

1. Amount of **student loan interest** paid during 2020 (Higher Education) \$ _____

2. Amount of “qualified” **college tuition expenses** paid for or on behalf of **taxpayer, spouse, or dependent during 2020** *Re: Hope Credit/Lifetime Learning Credit, Tuition Deduction, etc.)*

Student: _____ Date of Freshman Year: __/__/__ Tuition: \$ _____

Student: _____ Date of Freshman Year: __/__/__ Tuition: \$ _____

Student: _____ Date of Freshman Year: __/__/__ Tuition: \$ _____

Student: _____ Date of Freshman Year: __/__/__ Tuition: \$ _____

3. State 529 Plan Contributions: (Name of Sponsoring Plan: _____) \$ _____

Additional Information and Comments: (Use additional piece of paper if necessary)

IAS Tax Institute
PO Box 915109, Longwood, FL 32791

Tax Return Preparation Fee Schedule

<u>Description of Service</u>	<u>Service Price</u>
Form 1040 - U.S Individual Income Tax Return	\$50.00
Form 1040X - Amended U.S. Individual Income Tax Return	\$150.00
Schedule A - Itemized Deductions	\$40.00
Schedule B - Interest & Dividend Income (\$5.00 per entry, \$40 minimum)	\$40.00
Schedule C - Profit or Loss From Business	\$125.00
Schedule D - Capital Gains & Losses	\$60.00
Schedule E - Supplemental Income & Loss	\$60.00
Schedule E - Rental Income	\$40.00
Schedule E - Page 2	\$40.00
Schedule EIC - Earned Income Credit	\$50.00
Schedule F - Farm Income & Expenses	\$125.00
Schedule SE - Self-Employment Tax	\$40.00
Form 2106 - Employee Business Expenses	\$40.00
Form 2441 - Child & Dependent Care Expenses	\$40.00
Form 3903 - Moving Expenses	\$40.00
Form 4562 - Depreciation and Amortization	\$60.00
Form 4797 - Sales of Business Property	\$40.00
Form 4835 - Farm Rental Income and Expenses	\$40.00
Form 5329 - Additional Tax/Penalties on Retirement Plan Distributions	\$40.00
Form 6251 - Alternative Minimum Tax- Individuals	\$60.00
Form 6252 - Installment Sale Income	\$40.00
Form 8283 - Non-cash Charitable Contributions	\$60.00
Form 8582 - Passive Activity Loss Limitations	\$40.00
Form 8606 - Nondeductible IRA Contributions, Distributions, & Basis	\$40.00
Form 8829 - Expenses for Business Use of Your Home	\$40.00
Form 8863 - Education Credits	\$40.00
Form 8867 – Paid Preparer Due Diligence Checklist	\$40.00
Form 8889 - Health Savings Accounts	\$40.00
Form 8917 - Education Tuition & Fees Deduction	\$40.00
Form 8949 - Sales and Other Dispositions of Capital Assets (\$12.00 per entry, \$60 minimum)	\$60.00
Form 8962 - Premium Tax Credit (PTC)	\$60.00
Form 8965 - Health Coverage Exemptions	\$60.00
Form 8995 - Qualified Business Income Deduction	\$40.00
All Other Forms/Schedules	\$40.00
State Return (Each)	\$99.00

CORPORATIONS/PARTNERSHIPS/TRUSTS	
Form 1120 or 1120S - Corporate Tax Return (each)	\$699.00
State Corporation Tax Return	\$199.00
Form 1065 - U.S. Partnership Tax Return (each)	\$699.00
Form 1041 - U.S. Income Tax Return for Estates & Trusts (each)	\$699.00
Additional bookkeeping and or “organization time” billed per hour @	\$60.00