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For secure upload of files you want to email to me go to RowlandTax.leapfile.net, select Secure Upload, complete the screen including message and Select Files to Send

As a reminder the password to get into the tax returns emailed to you by this office is the first four letters of your last name and the last five numbers of your social security number (no caps and no spaces).

INCOME TAX ORGANIZER - TAX YEAR 2021

Instructions: Please complete this tax organizer as accurately as possible. For those items you are not sure of, insert a question mark (?). As a recommendation, you may want to segregate your receipts and canceled checks according to the following categories at the same time you fill out this questionnaire. It will then be a simpler matter to prepare if and/or when you get audited.

TAXPAYER NAME

Social Security Number (if not on file) _____
Occupation _____
Date of Birth _____
Telephone Number _____
Email _____
Blind (Y/N) _____ YES or _____ NO

SPOUSE

Social Security Number (if not on file) _____
Occupation _____
Date of Birth _____
Telephone Number _____
Email _____
Blind (Y/N) _____ YES or _____ NO

Address (if changed) _____ Zip _____

ELECTRONIC FILING OPTIONS (check yes or no for each option)

- 1. E-File federal and state returns _____ YES or _____ NO
- 2. Email to you your copy of the returns _____ YES or _____ NO
- 3. Direct Deposit refund(s) to bank account _____ YES or _____ NO

If yes, please provide a VOIDED CHECK

If direct deposit to same bank account as last year, **confirm** last 4 digits on account _____

VIRTUAL CURRENCY

At any time in 2021, did you receive, sell, exchange or otherwise dispose of any financial interest in any virtual currency (i.e. Bitcoin)? _____ YES or _____ NO

RECOVERY REBATE CREDIT

Enter the amount, if any, of the **third** Economic Stimulus Payment the taxpayer received. This was generally received in March 2021. Find this amount on **Notice 1444-C** or **IRS Letter 6475**.

The IRS Letter 6475 will be mailed out to you in early 2022 confirming total amount of the third payment.

Amount \$ _____ \$1,400/per adult and \$1,400/per dependent

DOCUMENTS TO BRING OR SEND

- _____ Forms W-2 from your work
- _____ Forms 1099-G from Unemployment Compensation
- _____ Forms K-1 from partnership, S corporations, trusts, or estates
- _____ Forms 1099-DIV from dividends
- _____ Forms 1099 B Broker recaps of stock transactions
- _____ Social Security Earnings (Form SSA-1099)
- _____ Forms 1099R for Pension and IRA Distributions
- _____ Business Profit and Loss Statement and if available, year end Balance Sheet
- _____ Closing Statement for purchase, sale, or refinance of real estate
- _____ Form 1098-T for Higher Education Tuition expenses
- _____ Form 1095-A for Health Insurance purchased through a government exchange
- _____ Copies of you and your spouse's driver license or passport
- _____ Birth Certificate and Social Security card for each child being claimed as a dependent
- _____ **IRS Letter 6419 for Advanced Payment of Child Tax Credit**
- _____ **IRS Letter 6475 for 3rd Economic Stimulus Payment**
- _____ Last year's return (if you are a new client)

CHILD TAX CREDIT CHECKS RECEIVED

Starting July 1, 2021 - December 31, 2021 (6 months)

Find amount(s) on IRS - Child Tax Credit Update **Portal** to View Your Payments or **IRS Letter 6419**

<https://www.irs.gov/credits-deductions/child-tax-credit-update-portal>

July	\$	_____
August	\$	_____
September	\$	_____
October	\$	_____
November	\$	_____
December	\$	_____

DEPENDENT CHILDREN

Please notate if they are not living at home and/or you are not the custodial parent

Name	Date of Birth	Social Security No.	Dependents Other Than Children
(if not on file)			
_____	_____	_____	_____
_____	_____	_____	_____

If you lived apart from your spouse for the whole year, is your child or grandchild living with you (Y/N) _____ YES or _____ NO

INTEREST

Attach the Forms 1099 for any dividends received

Payer	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Savings Bond Interest	\$ _____
U.S. Govt. Interest	\$ _____
Municipal Bond Interest	\$ _____

QUESTIONS

OTHER INCOME (i.e. alimony received, barter income, debt forgiveness (you owed), gambling, lottery winings, principal payments from prior year installment sales, tips received, and/or unemployment compensation received (attached if taxes withheld):

FOREIGN INVESTMENT(Form 8938 and FBAR): Other than a publically traded stock do you own or have signature power over a foreign bank account, a foreign investment account, or an interest in a foreign corporation, foreign partnership, or foreign trust which in total were worth more than **\$10,000** during the tax year? (Y/N) _____ YES or _____ NO

If so, describe and list the highest value of each account/investment during the year:

Gift or Inheritance from a foreign source or have a transaction with a foreign trust (Form 3520)? (Y/N) _____ YES or _____ NO

If so, describe:

SALE OF REAL ESTATE Did you sell any real estate during the year (Y/N)? _____

If so, provide me the **sale** escrow statement (Closing Statement). If the property sold is **other than your primary residence** in which you lived in for more than 2 years, also make a list of improvements (including cost) made to the property and provide me the **purchase** escrow statement (Closing Statement).

SALE OF STOCKS, BONDS, AND/OR CRYPTO CURRENCY

Provide me a broker's recap including original cost. If not available itemize stock transactions below.

Number of Shares and Name of Stock/Bond/Crypto	Date Purchased	Date Sold	Total Net Sale Proceeds (less commission)	Total Cost (incl. commission)
			\$	\$
			\$	\$
			\$	\$
			\$	\$

RENTAL INCOME

Are you a real estate professional? i.e. development, construction, management, agent, or broker (Y/N)

	Property A	B	C	D
Address(es)	_____			
Total Rents	\$ _____	\$ _____	\$ _____	\$ _____
Rental Expenses				
Advertising	\$ _____	\$ _____	\$ _____	\$ _____
Auto Mileage	_____ miles	_____ miles	_____ miles	_____ miles
Cleaning and maintenance	\$ _____	\$ _____	\$ _____	\$ _____
Commissions	\$ _____	\$ _____	\$ _____	\$ _____
Insurance	\$ _____	\$ _____	\$ _____	\$ _____
Legal and professional	\$ _____	\$ _____	\$ _____	\$ _____
Management fees	\$ _____	\$ _____	\$ _____	\$ _____
Interest - mortgage	\$ _____	\$ _____	\$ _____	\$ _____
Interest - other	\$ _____	\$ _____	\$ _____	\$ _____
Repairs(*)	\$ _____	\$ _____	\$ _____	\$ _____
Improv/Major purchase(s)	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Taxes	\$ _____	\$ _____	\$ _____	\$ _____
Utilities	\$ _____	\$ _____	\$ _____	\$ _____
Homeowners Dues	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____

* Repairs and maintenance: itemize large items if total exceeds \$5,000.

If so, describe _____

ESTIMATED TAXES

Date Paid	Federal	Arizona	State
April 15th payment	\$	\$	\$
June 15th	\$	\$	\$
September 15th	\$	\$	\$
January 15th, 2022	\$	\$	\$

HOUSEHOLD HELP

Babysitting, cleaning, cooking, gardening, etc. in excess of **\$2,100** a year? If so, you may be liable for social security and unemployment taxes.

_____ YES or _____ NO

CHILD OR DISABLED DEPENDENT CARE

Paid for care of child(ren) under the age of 13 or a dependent who is physically unable to care for him or herself.

To Whom Paid	Social Security No. or Fed ID	Amount Paid
		\$
		\$
		\$
		\$

SOCIAL SECURITY If you are **under** age 66 and 4 months and receiving **Social Security**, did you have business profits or **wages** in 2021 of more than **\$18,240**? (Y/N)

_____ YES or _____ NO

ENERGY CREDIT

Energy-efficient exterior windows, doors, skylights, roofs (metal and asphalt), and roof products or insulation (maximum amount \$3,000). Costs of **solar electricity system** or solar water heater.

<https://www.energystar.gov/>

Describe _____
and amount \$ _____

GIFT TAX RETURN Did you make **gifts** of more than **\$15,000** to any one individual during the year? (Y/N)

_____ YES or _____ NO

IRA, SEP, OR KEOGH CONTRIBUTIONS

2021 contributions made or to be made to (IRA, Roth IRA, SEP, Keogh Plan): _____

Taxpayer: \$ _____ Spouse: \$ _____

Amounts **rolled over** in 2021 to a Roth IRA _____

IRA Distribution? If so, December 31, 2021 balance in all IRA Accounts:

Taxpayer: \$ _____ Spouse \$ _____

MISCELLANEOUS DEDUCTIONS AND CREDITS

Tuition and fees (1st 4 years of post high school) \$
and books \$

Student's name _____
School name _____
(include Form 1098-T)

Other tuition and fees (post high school) \$
and books \$

Student's name _____
School name _____
(include Form 1098-T)

	Name	Amount
Interest on student loan- 1	_____	\$
Interest on student loan - 2	_____	\$

Alimony paid \$ _____ Paid to and Social Security No. _____
(only for divorces prior to 2019)

Interest forfeiture on CD \$ _____

EE Bond interest - educational \$ _____

Uncollectible loans \$ _____

Worthless securities \$ _____

and describe _____

Gambling losses \$ _____

(no more than gambling income)
For each gambling "session" you need to enter into a log book (1) the date and type of each wager, (2) name and location of the gambling establishment, (3) names of person(s) accompanying you, and (4) the amounts you won or loss.

Raw Land or other Real Estate held for investment (other than a rental property) expenses
Section 266 Election to Capitalize \$ _____

529 College Savings Account
In 2021, did you contribute any money to a 529 College Savings Account. If so, how much?
\$ _____

Adoption Expense
In 2021, how much? \$ _____

BUSINESS USE OF YOUR HOME

Did you use a space in your home regularly and exclusively for business? (Y/N)

_____ YES or _____ NO

Employee use of a home office is no longer deductible by an employee and instead employee should seek reimbursement from their employer for the office portion of their expenses.

Square Footage of your home _____

Square Footage of the room used for business _____

HOA Dues	\$ _____	Repairs	\$ _____
Insurance	\$ _____	Utilities	\$ _____
Rent	\$ _____	Other	\$ _____

BUSINESS MILEAGE Do you have a mileage log for the business miles (Y/N)

_____ YES or _____ NO

Employee use of a vehicle for work is no longer deductible by an employee and instead get reimbursed by your employer.

(do not include to and from work)

Car #1: total miles _____ and total business miles _____

Car #2: total miles _____ and total business miles _____

BUSINESS VEHICLE EXPENSES (optional)

If **not** completed we will use **56** cents per mile

	Car #1	Car #2
Gas, oil, lubrication	\$ _____	\$ _____
Repairs	\$ _____	\$ _____
Insurance	\$ _____	\$ _____
Tires, supplies, etc.	\$ _____	\$ _____
Lease payments	\$ _____	\$ _____
Interest on vehicle	\$ _____	\$ _____

Cost of new car _____

Date purchased and year and model _____

(need even if taking 56 cents per mile)

MOVING EXPENSES

Tax laws TCJA suspends moving expense deduction except for members of the Armed Forces of the United States on active duty that move due to military order for permanent station change.

Cost of moving household goods	\$ _____
Motels in route	\$ _____
Cost of air travel	\$ _____

INTEREST PAID BY YOU

Attach all Forms 1098

	To Whom Paid	Amount
Home - 1st mortgage		\$ <hr/>
Home - 2nd mortgage		\$ <hr/>
2nd Home		\$ <hr/>
Mortgage insurance paid (mortgage insurance paid in 2021 on mortgage that began after 2006)		\$ <hr/>
Points paid on a new mortgage		\$ <hr/>
Points paid on a Refinance		\$ <hr/>
Investment loan interest		\$ <hr/>

CONTRIBUTIONS - DONATIONS

May qualify for **Federal and State(s) deduction even if not itemizing deductions**

Checks or cash with receipts (cash donations without receipts are not deductible). Make sure you have written receipts for any single gift over **\$250**.

Religious	\$	
United Way	\$	

AZ Working Poor Org.	\$		Name of Org.	
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AZ Foster Care Org.	\$		Name of Org.	
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<https://azdor.gov/tax-credits/contributions-qcos-and-qfcos>

AZ Scholarship Org.	\$		Name of Org.	
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<https://azdor.gov/tax-credits/certification-school-tuition-organizations>

AZ Public School	\$		Name of School	
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<https://azdor.gov/tax-credits/public-school-tax-credit>

Total of all OTHER contributions with checks and/or receipts	\$	
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Clothing, furniture, etc. with a good or better condition

<https://satruck.org/Home/DonationValueGuide>

Goodwill	\$		and	\$	
Salvation Army	\$		and	\$	
	\$		and	\$	

Miles put on your car to help a charitable organization

Miles		and	Organization	
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Charitable travel costs	\$		i.e. airfare, hotels, etc.
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FORM 7200

Are you a self-employed taxpayer(s) whose business **gross** receipts compared to the corresponding quarter in 2019 or the prior quarter business gross receipts declined by 20 percent (or more) in the first, second, or third quarter of 2021? **(Y/N)** _____ YES or _____ NO

FORM 7202

Are you a self-employed taxpayer(s) who in January 1, 2021 through September 30, 2021 was unable to perform services for your business due to the following:

- 1 You were subject to a federal, state, or local COVID-19 mandate.
- 2 You were advised by a health care provider to self quarantine due to COVID-19.
- 3 You were experiencing COVID-19 symptoms and seeking medical diagnosis.
- 4 You provided care for a minor or disabled son and/or daughter whose school or daycare was closed due to COVID-19.

If so, how many days in the first 9 months of 2021 did you experience that time off work _____

PPP

Did your sole proprietorship business or any other business that you have an ownership interest receive a loan under the **Payroll Protection Plan "PPP"** . If so, how much? \$ _____

Note: The forgiveness of the PPP loan is not taxable income.

EIDL

Did you receive an **Economic Injury Disaster Loan - Small Business Administration "EIDL"** and if so, how much? \$ _____

*** Left blank intentionally, skip to next page ***

PROFIT OR LOSS FROM BUSINESS (if self-employed)

Attach Profit and Loss Statement and a December 31, 2021 Balance Sheet OR Complete Below

Business or Profession/Product or Service _____
Business name _____
EIN/SSN/ID _____
Address (if different) _____

Did you make payments in 2021 that would require you to file Forms 1099? (Y/N)
_____ YES or _____ NO

Part 1 - Income

	Amount
Gross Receipts/Sales	\$ _____
Returns and Allowances	\$ _____
Other Income - do not include PPP loan	\$ _____

Part 2 - Costs of Goods Sold

Beginning Inventory	\$ _____
Purchases Less Personal	\$ _____
Cost of Labor	\$ _____
Materials and Supplies	\$ _____
Other Costs	\$ _____
Ending Inventory	\$ _____

Part 3 - Expenses

Advertising	\$ _____
Car and Truck Expenses	\$ _____
Commissions and Fees	\$ _____
Computer	\$ _____ x _____ % Business Use = \$ _____
Contract labor	\$ _____
Dues and Subscriptions	\$ _____
Education and Training	\$ _____
Employee Benefits	\$ _____
Equipment Rental	\$ _____
Health Insurance for Employees	\$ _____
Independent Contractors	\$ _____
Insurance - Liability and Casualty	\$ _____
Insurance - Worker's Compensation	\$ _____
Interest - Mortgage	\$ _____
Interest - Other	\$ _____
Internet Fees	\$ _____ x _____ % Business Use = \$ _____
Legal and Professional Services	\$ _____
Marketing	\$ _____
Meals - 100% deduction in 2021	\$ _____
Meeting Expenses	\$ _____

Miscellaneous	\$		
Office expense	\$		
Outside Services	\$		
Payroll Processing Fees	\$		
Payroll Tax Expense	\$		
Pensions/Profit Share	\$		
Permits and Fees	\$		
Printing	\$		
Property Taxes	\$		
Rent - Vehicle, Machinery	\$		
Rent - Other	\$		
Repairs and Maintenance	\$		
Salaries and Wages - Owners	\$		
Salaries and Wages - Other	\$		
Security	\$		
Supplies	\$		
Taxes and Licenses	\$		
Telephone/Cell Phone	\$	x	% Business Use = \$
Travel	\$		
Utilities	\$		
Other Expenses (list):	\$		
	\$		
	\$		
	\$		

BALANCE SHEET ACCOUNTS - Year end Values and if no Balance Sheet is Attached

Balance in Business Checking Account - 1	\$
Balance in Business Checking Account - 2	\$
Balance in Business Savings Account	\$
Sales Tax Payable	\$
Owed for 2021 but paid in following year	
Payroll Tax Payable	\$
Owed for 2021 but paid in following year	
Loan Balance - 1	\$
Loan Balance - 2	\$
EIDL Loan - SBA	\$
Other	\$
Other	\$
Other	\$

i.e. Notes Payable, Lines of Credit, Equipment Loans, etc.

QUESTIONS