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INSTRUCTIONS: Please complete this tax organizer as accurately as possible. For those items you are not sure of, insert a question mark. Remember, each \$100 in deductions overlooked may cost you up to \$55 in taxes. 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 simple matter to prepare if and when you get audited. **If you do not have sufficient room below, please attach a separate sheet.**

*** This Tax Organizer can ONLY be printed out and filled in ***

	<u>Social Security No.</u> (If not on file)	<u>Occupation</u>	<u>Date of Birth</u>	<u>Blind (Y/N)?</u>
TAXPAYER _____	_____	_____	_____	_____
SPOUSE _____	_____	_____	_____	_____
Address (if changed) _____			Zip _____	

Telephone Number(s) and Email Address(es)

Taxpayer Home _____	Work _____	Cell _____
Spouse Home _____	Work _____	Cell _____
Taxpayer Email Addresses _____		
Spouse Email Address _____		

ELECTRONIC 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 first time for account attach a voided check.*** If direct deposit to same bank as last year, **CONFIRM** last 4 digits of the bank account _____

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

DOCUMENTS TO BRING OR SEND (If sending, send copies, not originals)

- _____ W-2's from your work
- _____ Unemployment Compensation – Year End 1099-G
- _____ Social Security Earnings (Form SSA-1099)
- _____ 1099-R's for Pension and IRA Distributions
- _____ K-1's from partnerships, S corporations, trusts or estates
- _____ 1099-DIV's for dividends
- _____ Broker recaps of stock transactions (Form 1099 B)
- _____ Business Profit and Loss Statement and if available, year end Balance Sheet
- _____ Closing Statement for purchase, sale or refinance of real estate
- _____ Birth Certificate and Social Security card for each child being claimed as a dependent
- _____ 1098-T for Higher Education Tuition expenses
- _____ 1095-A for Health Insurance purchased through a government exchange You can get from HealthCare.gov if you set up an account on that website
- _____ You and your spouse's driver license
- _____ Last year's return (if you are a new client)

DEPENDENT CHILDREN (circle if not living at home) (circle if you are not the custodial parent)

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

If you lived apart from your spouse for the last six months of the year, is your child or grandchild living with you (Y/N)?

INTEREST (attach copies of the 1099DIV's for any dividends received)

QUESTIONS

Payor (8)	Amount (\$)
_____	_____
_____	_____
_____	_____
_____	_____

Savings Bond Interest \$ _____ (If not shown
 U.S. Govt. Interest \$ _____ on
 Municipal Bond Interest \$ _____ Form 1099)

OTHER INCOME (i.e. Alimony received (pre 2019 divorces), barter income, debt forgiveness (you owed), gambling/lottery winnings (attach copies if taxes withheld), principal payments from prior year installment sales, tips received, unemployment compensation received (attach copies if taxes withheld)):

FOREIGN INVESTMENT (Form 8938 and FBAR) Do you own or have signature power over a foreign bank account, a foreign investment account, or other than a publically traded stock, an interest in a foreign corporation, foreign partnership or foreign trust which in total were worth more than \$10,000 during the year? **Yes __ or No __?**

GIFT OR INHERITANCE FROM A FOREIGN SOURCE or **HAVE A TRANSACTION WITH A FOREIGN TRUST** (Form 3520)? If so, describe **Yes __ or No __?**

SALE OF REAL ESTATE Did you sell any real estate during the year? **Yes __ or No __?**

If so, provide me copies of the **sale** 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 copies of the **purchase** closing statement (usually HUD-1).

SALE OF STOCKS OR BONDS (provide me a copy of the **broker's recap** including **original cost**. *If not available itemize stock transactions below*)

<u>Number of Shares and Name of Stock/Bond</u>	<u>Date Purchased</u>	<u>Date Sold</u>	<u>Total Net Sale Proceeds</u> (less commission) \$ _____	<u>Total Cost</u> (including commission) \$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

<u>RENTAL INCOME</u>	Property "A"	Property "B"	Property "C"	Property "D"
Address	_____	_____	_____	_____
Total Rents	\$ _____	\$ _____	\$ _____	\$ _____

<u>RENTAL EXPENSES:</u>	Property "A"	Property "B"	Property "C"	Property "D"
Auto Mileage	_____ mi	_____ mi	_____ mi	_____ mi
Advertising	\$ _____	\$ _____	\$ _____	\$ _____
Insurance	_____	_____	_____	_____
Management Fees	_____	_____	_____	_____
Interest (mortg.)	_____	_____	_____	_____
Interest (other)	_____	_____	_____	_____
Repairs and Maint.*	_____	_____	_____	_____
Improv/Major Purchase(s)	\$ _____	_____	_____	_____
Supplies	_____	_____	_____	_____
Property tax	_____	_____	_____	_____
Utilities	_____	_____	_____	_____
Homeowners Dues	_____	_____	_____	_____
Misc.	_____	_____	_____	_____

* Repairs and Maintenance: Itemize large items if total exceeds \$5,000.
 Are you a real estate professional? (ie Development, construction, property management, real estate agent or broker) Y / N

STIMULUS PAYMENTS RECEIVED (Economic Impact Payment or “EIP”)

Received in March and April _____ \$1,200 per adult and \$500 per dependent
 Received in December and January _____ \$600 per adult and dependent

ESTIMATED TAXES

<u>Due date</u>	<u>Date Paid</u>	<u>Federal</u>	<u>Arizona</u>	<u>Other State</u> _____
April 15 th payment	_____	\$ _____	\$ _____	\$ _____
June 15 th payment	_____	\$ _____	\$ _____	\$ _____
September 15 th	_____	\$ _____	\$ _____	\$ _____
January 15, 2021	_____	\$ _____	\$ _____	\$ _____

Any substantial change in your *future* income, withholding or deductions?

If so, describe _____

HOUSEHOLD HELP Babysitting, cleaning, cooking, gardening, etc., totaling in excess of \$2,100 for the year? (Y/N)? _

If so, you may be liable for social security and unemployment taxes.

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.

<u>To Whom Paid</u>	<u>Social Security No. or Fed ID</u>	<u>Amount Paid</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

SOCIAL SECURITY If you are **under** age 66 and 4 months and receiving **Social Security**, did you have business profits or **wages** in 2020 of more than \$18,240 **Y/N?** _____

CRYPTO CURRENCY TRANSACTIONS (ie Bitcoin)? Including new additions in year to accounts **Y/N?** _____

ENERGY CREDIT Cost of solar electricity system or solar water heater \$ _____

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

IRA, SEP, OR KEOGH CONTRIBUTIONS

2020 contributions made or to be made to: **IRA / Roth IRA / SEP / Keogh Plan** (circle applicable) or enter _____

Client \$ _____ Spouse \$ _____ OR _____ Maximum Allowed (check)

Amounts **rolled over** in 2020 to a Roth IRA Client \$ _____ Spouse \$ _____

IRA Distribution? If so, 12-31-20 balance in all IRA Accts. Client \$ _____ Spouse \$ _____

MISCELLANEOUS DEDUCTIONS AND CREDITS (Available even if you do not itemize deductions)

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

Student’s name _____ and school name _____ Form 1098-T? Y/N

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

Student’s name _____ and school name _____ Form 1098-T? Y/N

Alimony paid (only for pre 2019 divorces) \$ _____ Paid to _____ Soc Sec No. _____

Teacher supplies \$ _____ Including personal protective equipment for work

Interest forfeiture on CD \$ _____

EE Bond interest – educational \$ _____

Uncollectible loans or worthless securities \$ _____ describe: _____

Gambling losses and mileage to and from gambling establishment(s) \$ _____ (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)

In 2020 did you contribute any money to a 529 College Savings Account. If so how much \$ _____

CONTRIBUTIONS May qualify for **Federal deduction and Arizona credits even if not itemizing deductions**)

Checks or cash with receipts (**cash donations without receipts are not deductible**). A single donation of **\$250** or more also requires a receipt from the charitable organization.

Religious	\$ _____		Check if paid
United Way	\$ _____		after end
			of the year
AZ Charitable Org.	\$ _____	Name of Organization _____	
AZ Scholarship Org.	\$ _____	Name of Organization _____	
AZ Public School			
Extracurricular Activities	\$ _____	Name of School _____	
AZ Foster Care Org.	\$ _____	Name of Organization _____	

Total of all *other* contributions with checks and/or receipts \$ _____

Clothing, furniture, etc. in good or better condition (for a valuation guide see <https://satruck.org/Home/DonationValueGuide>)

	Value		Original Cost
Salvation Army	\$ _____	and \$ _____	
Goodwill	\$ _____	and \$ _____	
_____	\$ _____	and \$ _____	

Miles put on your car to help a charitable organization

Miles _____ and Organization _____

Charitable travel costs \$ _____ (ie airfare, hotels, etc)

The Medical, Taxes and Interest items below can be used to itemize deductions but you want to do so only if they along with Contributions (above) total more than the standard deduction which is \$12,400 for a single person and \$24,800 for a married couple.

MEDICAL, DENTAL, AND HOSPITAL EXPENSES (If itemizing, fully deductible on Arizona return For Federal only the portion over 7.5% of your income is deductible)

Obamacare health insurance subsidy received \$ _____ (See Form 1095-A)

Medicare paid out of Social Security checks \$ _____

Medical, Vision, and/or Dental Insurance \$ _____

Nursing Home (LTC) Insurance Premiums \$ _____ (Taxpayer) \$ _____ (Spouse)

Amount paid into HSA * by employer \$ _____ Amount paid into HSA thru payroll \$ _____

* HSA: Health Savings Account Amount paid into HSA outside of work \$ _____

Medical bills paid from the HSA \$ _____ Please get this number from Form 1099-SA to insure the dollar amount matches the IRS computer.

Additional Medical Expenses (do not include bills paid from HSA or otherwise reimbursed):

Travel for medical care _____ miles

Prescription drugs \$ _____

Medical Lodging \$ _____

Nursing home care costs \$ _____

Total doctor and dental \$ _____

Hospital \$ _____

Lab/x-ray \$ _____

Eyeglasses/contacts/supplies \$ _____

Ambulance \$ _____

Hearing aids/batteries \$ _____

Chiropractor \$ _____

Air conditioning (medically req.) \$ _____

Therapy pool (medically req.) \$ _____

Weight loss program (no food and only if medically required) \$ _____

Other Medical

Medical insurance *reimbursement* on any of the above received by you

\$ _____

TAXES PAID BY YOU (If Itemizing)

Vehicle license fees (total paid) \$ _____

Real estate taxes on your home \$ _____ Home Office for business or virus required Y/ N

Real estate taxes on other property \$ _____ (do not include any rental property shown on page 3)

Sales taxes on major purchases \$ _____ (vehicle, boat, aircraft or home improvement)

Describe _____

Trailer or boat tax \$ _____

Foreign tax paid \$ _____ (if not reported on Form 1099)

INTEREST PAID BY YOU (If Itemizing)

	To Whom Paid	Amount
Home – 1 st mortgage	_____	\$ _____
Home – 2nd mortgage (only if used to purchase or improve home or second home)	_____	\$ _____
2 nd Home	_____	\$ _____
Points paid on a new mortgage	_____	\$ _____
Mortgage insurance premium	_____	\$ _____
Investment loan interest	_____	\$ _____
Interest on student loans	_____	\$ _____

HOME OFFICE EXPENSES Only if **primary** administrative office of your business and the office area in your home is **used exclusively** for the home office. *EMPLOYEE USE OF A HOME OFFICE IS NO LONGER DEDUCTIBLE BY AN EMPLOYEE UNLESS THE USE IS DUE TO THE RESTRICTIONS IMPOSED BY THE VIRUS.*

Total home square feet _____ Office square feet _____
 (if the below information is not completed, we will use \$5.00 per square feet of office up to 300 square feet)

Rent \$ _____

Utilities \$ _____

Insurance \$ _____

Repairs \$ _____

Rural Metro \$ _____

Trash \$ _____

HOA Dues \$ _____

NOTE: EMPLOYEE Business Expenses are no longer deductible

Self Employed and unable to work due to a Covid-19 quarantine or isolation order	Yes / No
Self Employed and unable to work due to caring for someone else impacted by Covid-19	Yes / No
Self Employed and off work due to child’s school or provider closed or unavailable	Yes / No
Self Employed and full or partial suspension of business due to government order	Yes / No

Self Employed and compared to corresponding quarter in 2019 or the prior quarter
 business gross receipts declined by 20% in any one quarter (Form 7200) Yes / No

Did your sole proprietorship business or any other business that you have an ownership interest receive a loan under the PAYROLL PROTECTION PROGRAM (“PPP”) If so, how much?

_____ This is not taxable but limits some of the items immediately above.
 Please attach your application for PPP loan forgiveness.

BUSINESS (Attach Profit and Loss Statement and a Year End Balance Sheet) OR Complete Below

Revenue:

Gross Receipts/Sales	\$ _____	
Returns and Allowances	\$ _____	
Other Income	\$ _____	Do not include the PPP loan.

Cost of Goods Sold:

Purchases less personal use	\$ _____
Cost of Labor	\$ _____
Materials and Supplies	\$ _____
Other Costs	\$ _____
Year End Inventory	\$ _____
(cost or if less market value)	

Expenses:

Accounting and Legal	\$ _____	
Advertising	\$ _____	
Bad Debts (ie, bounced checks)	_____	
Business Meals	\$ _____	100% deduction 2020 and 2021
Bank Charges	\$ _____	
Cell Phone	\$ _____	
Commissions	\$ _____	
Computer Expenses	\$ _____	
Dues and Subscriptions	\$ _____	

Education and Training \$ _____

Employee Benefits \$ _____

Equipment Rental \$ _____

Health Ins for Employees \$ _____

Independent Contractors \$ _____

Insurance - Liability or Casualty _____

Workers Comp \$ _____

Interest (business) Expense \$ _____

Internet \$ _____

Laundry and Cleaning \$ _____

Marketing \$ _____

Meeting Expenses \$ _____

Miscellaneous \$ _____

Office Expenses \$ _____

Outside Services \$ _____

Payroll Processing Fees \$ _____

Pension and Retirement Plan \$ _____

Permits and Fees \$ _____

Postage and Shipping \$ _____

Printing \$ _____

Property Taxes \$ _____

Rents for Premises \$ _____

Repairs and Maintenance \$ _____

Salaries and Wages (Owners) \$ _____

Salaries and Wages
(Other Employees) \$ _____

Sales Taxes paid \$ _____
(only if sales taxes are included in total sales amount above or the amount of sales
taxes paid in excess of amounts collected)

Security \$ _____

Supplies \$ _____

Payroll Taxes \$ _____

Telephone \$ _____

Tools \$ _____

Travel \$ _____

Uniforms \$ _____
 Utilities \$ _____
 Waste Removal \$ _____
 Miscellaneous \$ _____

Equipment Purchased _____
 (Itemize including date purchased and cost)

Balance Sheet Accounts (Year End Value) If no balance sheet is attached

Balance in Business Checking and Savings _____

Sales Tax Payable (owed for 2020 but paid in following year) \$ _____

Payroll Tax Payable (owed for 2020 but paid in following year) \$ _____

Loan Balances (Notes Payable, Lines of Credit, Equip Loans, etc) \$ _____

BUSINESS MILEAGE Do you have a mileage log for the business miles (Y/N)? _____ (do not include to and from work) ***EMPLOYEE USE OF A VEHICLE FOR WORK IS NO LONGER DEDUCTIBLE BY EMPLOYEE*** . Instead get reimbursed by your employer.

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 57.5 cents per mile)

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

Cost of new car \$ _____ need even if taking 57.5 cents per mile

Date purchased _____ Year and model _____

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).

QUESTIONS