

2021

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US

Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2021, please check the appropriate box and provide additional information & documentation if necessary.

If unsure about any question please note with a "?"

If you answer yes to any question(s) and the question(s) references a section of the organizer not included in your organizer, please see my website for the blank section - <https://www.wehnercpa.com/organizer>

COPY OF TAX RETURNS

I provide an electronic copy of your returns in my SmartVault client portal (see www.wehnercpa.com/portal for information on my SmartVault portal) when your returns are completed to each of my clients (***I do not require that use my portal or that you access your returns this way***).

Yes **No**

Would you like to receive a paper/hard copy, of your tax returns, as well as the electronic copy (PDF)?

PERSONAL INFORMATION

Yes No

Did your marital status change during the year? If so, please provide details

Did your address change during the year? If so, please update it in the client information section of the organizer.

Have you or your spouse been a victim of identity theft & have you been contacted by the IRS (IRS Notice CP01A)

If Yes, please furnish the 6-digit identity protection PIN issued to you by the IRS.

Taxpayer _____ Spouse _____

DEPENDENTS

Yes No

Were there any changes in dependents? Note: Include non-child dependents for whom you provided more than half their support. If adding a dependent, please provide their first & last name as it appears on their Social Security Card, date of birth & Social Security Number.

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Yes

No

Are you no longer claiming a dependent this year? If so, who are you no longer claiming & why are you no longer claiming them?

Did you have any children under age 19 or full-time students under age 24 at the end of 2021, with interest and dividend (or other unearned income) income in excess of \$1,100, or total investment income in excess of \$2,200?

Did any of your dependents earn more than \$4,300?

Has a dependent of yours filed a 2021 tax return? If so, please provide the return(s) filed.

Did you adopt a child or begin adoption proceedings?

Did you pay for childcare in 2021 so that you could work or go to school? If so, please complete the childcare portion of your organizer (if this section is not included in your organizer it can be found on my website at <https://www.wehnercpa.com/organizer> .

INCOME

Yes

No

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

Did you receive any disability income? If so, who paid you: _____

Did you have any foreign income or pay any foreign taxes (NOT including from a mutual fund)?

Did you receive unemployment income in 2021? If so, please attach the Form 1099-G (please note this is taxable for Federal purposes).

Did you receive income from a sharing/gig economy activity (e.g. Airbnb, Uber, etc.)?

Did you have any gambling winnings that were reported on Form W-2G or Form 1099-MISC? If so, please provide the form(s).

PURCHASES, SALES AND DEBT

Yes

No

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC? If so, please provide information on the new venture (e.g. name, entity type & date of formation, etc.).

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Please note that most business returns are due by March 15th (sole proprietorships are part of your individual return and are generally due by April 15th). If you need me to prepare an extension for your business return (generally extended until September 15th), please let me know as soon as possible. See www.wehnercpa.com/business-tax-returns for list of items typically needed for business tax returns

- | Yes | No | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you sell an existing business, rental property, farm, or any existing interest in a partnership or S Corporation? If so, please provide details. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use? If so, please provide invoices for items purchased with a cost > \$2,500. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell any stocks, bonds or other investment property in 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home? If so, please be sure to include a copy of the settlement statement (HUD-1) |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? If so, please include the invoice(s) for the purchase(s). |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any debts cancelled or forgiven? If so, please provide Form(s) 1099-C & provide details. |
| <input type="checkbox"/> | <input type="checkbox"/> | Does anyone owe you money which has become uncollectible? If so, please provide details (name, relationship, type of debt & amount of debt not paid). |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any investments become worthless or were you a victim of investment theft in 2021? |

RETIREMENT PLANS

- | Yes | No | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from a retirement plan (401(k), IRA, Roth IRA, SEP, SIMPLE, Qualified Plan, etc.)? If so, please provide Form(s) 1099-R. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, or do you plan to, make a contribution to an IRA for 2021 (must be made by April 18, 2022 for 2021)? Traditional IRA \$ _____ Roth IRA \$ _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan to another retirement plan? If so, please provide Form(s) 1099-R. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2021? If so, please provide Form(s) 1099-R. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you inherit a retirement plan in 2021? |

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If you took a retirement distribution(s) in 2020, did you roll some or all of it back into the retirement plan as allowed by the CARES Act in 2021? If so, how much was rolled back into the retirement plan in 2021? \$ _____

Did you transfer funds from an IRA directly to a charity in 2021 (Qualified Charitable Distribution)? If so, how much did you donate from your IRA \$ _____?

Did you retire or change jobs in 2021? _____

EDUCATION

Yes No Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program (529 Plan)? If so, please provide Form(s) 1099-Q.

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? Please provide Form(s) 1098-T. Please also let me know how many years the student(s) have been in college as of December 31, 2021.

Did you or your spouse pay student loan interest? If so, please provide Form(s) 1098-E or let me know the amount paid \$ _____ in 2021 (If > \$2,500 that is all I need to know. Also, if income >~\$170K you can ignore this).

ITEMIZED DEDUCTIONS

Yes No Did you incur a loss because of damaged or stolen property for which insurance did not reimburse you (total must be greater than 10% of your adjusted gross income for deduction)? If so, please describe.

Did you incur expenses that you were not reimbursed by your employer (generally must exceed 2% of Adjusted Gross Income)? While not deductible on your Federal return, they may be deductible on your state return

Did you pay sales taxes on a major purchase in 2021, such as a vehicle, boat, or home improvements?

Do you have receipts or proper documentation for all cash donations provided to me (**I do not need copies of these but you should retain them for your records**)? For 2021, taxpayers who use the standard deduction can claim up to a \$300 reduction in income for qualified donations made in 2021.

Cash donations of less than \$250 should be documented by a bank record, written communication from the charity or payroll deduction. Cash donations of \$250 or more should be documented by a written communication from the charity. These records should be retained by you.

Did you donate items with a fair market value over \$500? If so, please complete the Noncash Contributions (Form 8283) section of the organizer. Please also see my website www.wehnercpa.com/non-cash-contributions if you need resources for estimating the fair market value of noncash items (e.g. household items & clothing).

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ESTIMATED TAXES

Yes

No

Did you apply an overpayment of 2020 taxes to your 2021 estimated tax (instead of being refunded)?

If you have an overpayment of 2021 taxes, do you want the excess applied to your 2022 estimated tax (instead of being refunded)?

Did you pay estimated taxes for 2021? ***If so, please list the amounts & dates paid in the organizer Direct Deposit & Estimates section of the organizer.***

Do you expect your 2022 taxable income and withholdings to be *significantly* different from 2021 (e.g. retirement)? If so, please provide details:

FOREIGN ASSETS - FinCEN Form 114 ("FBAR") & Form 8938

Yes

No

Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

Do you have foreign retirement account(s) & if so, was (were) the maximum account balance(s) for the aggregate of ALL foreign retirement accounts greater than \$50,000 (single taxpayers) or \$100,000 (married taxpayers) USD at ANY POINT IN 2021?

Complete the following only if answered "Yes" to the either of the two immediate questions above:

Yes

No

Did you have an interest in ANY foreign financial accounts? (e.g. you have a checking account in Italy) This does not include domestic brokerage accounts with foreign holdings.

Did you have signature authority for ANY foreign financial accounts that are not your own (e.g. authority to sign for your father's checking account in Italy)?

Was the maximum account balance for the aggregate of ALL foreign non-retirement accounts greater than \$10,000 USD at ANY POINT IN 2021?

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COVID-19 RELATED TAX LEGISLATION

Yes No

Did you receive advances on the child tax credit? If so, how much? \$_____. The amounts to include on this line are found on your IRS Letter(s) 6419.

Did you receive an economic impact payment (aka stimulus payment)? If so, how much? The amount to include on this line is found on your IRS Notice 1444-C. The 3rd stimulus payment did not begin until March 17, 2021 and the maximum payment was \$1,400 per person.

Did your business have any PPP loan amounts forgiven?

MISCELLANEOUS

Yes No

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

Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?

May the IRS discuss your tax return with your preparer?

Do you own, directly or indirectly, more than 10% of a foreign corporation?

Are you an officer or director of a foreign corporation?

Was your home rented out or used for business?

Yes No

Did you have any investments become worthless or were you a victim of investment theft in 2020?

Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

Did you engage the services of any household employees (does not include your gardener or cleaner)?

Were you notified or audited by either the Internal Revenue Service or a State taxing agency? If so, please provide notices received.

Did you or your spouse make any gifts to an individual that total more than \$15,000, or any gifts to a trust?

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If you are receiving a refund and will be requesting direct deposit, has your bank account changed from the account that was used for direct deposit of prior year's refunds?

Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? If so, please provide the purchase documents that include the VIN. See <https://fueleconomy.gov/feg/taxevb.shtml> for list of qualifying vehicles.

Were you a resident of, or did you have income from, more than one state during the year? If yes, provide details.

Yes No

Did you, or do you plan to contribute before April 18, 2022, to a health savings account (HSA) for last calendar year (Note: This is not for a Flexible Spending Account (FSA) with your employer)? If yes, provide details (see HSA section of organizer).

Did you distribute money from an HSA account in 2021 to pay for medical expenses (Note: This is not for a FSA with your employer)? If so, please include Form(s) 1099-SA

If you, or your spouse, have self-employment income or are shareholders in an S Corporation, did you pay any health/dental/vision insurance premiums or long-term care premiums outside of your payroll deductions?

At any time during 2021, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency (e.g. Bitcoin)?

Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?

Yes No

Did you have health insurance through the exchange (Covered California)? If so, please provide Forms 1095-A & Form 3895 (if applicable, the Forms 1095-A & 3895 can be accessed on the Covered CA website).

Did you have health insurance for all of 2021? If not, please let me know what months there was not health insurance coverage & who was not covered (if not everyone)?

Are you or your spouse legally blind?

*** If you have a business, please see my webpage www.wehnercpa.com/business-tax-returns for information needed for those returns.

***If you have a business or rental property, please see my webpage about Form 1099 filing requirements - <https://www.wehnercpa.com/forms-1099>

*** Please see my website www.wehnercpa.com/occupational-deductions for common occupational deductions.