

TURNER, LEINS & GOLD, LLC
Certified Public Accountants and Business Consultants
700 King Farm Blvd., Suite 550
Rockville, MD 20850

301-340-6300

Dear Valued Client,

We trust you had a memorable holiday season and our best wishes for a happy new year.

On the tax front

Although there were not the significant changes to the tax law that there were last year, the IRS is still making changes to the forms. We do anticipate that due to these changes the software vendors and others will be later than normal in providing what is necessary to produce income tax returns. These delays will compress the tax season time even more. What this means for most of us is, fees will increase and the sooner we get your information the better. The information delivery deadlines provided in this letter will become extremely important. We will be playing catch up as a result of the delays that are beyond your control and ours. Please get your information to us before the prescribed deadline. If you do not have everything, give us what you have so we can try to get a jump on things. In the past we have managed to get most returns out the door. This year if you miss the information deadline it may be impossible for us to meet the original due date. In all likelihood, if you miss the deadline you will need to go on extension.

Many taxpayers are fearful of filing under an extended due date. Please note, there is nothing to fear. All that is required is that you pay any tax due and the extension is automatic. As long as you pay your liability there are no penalties. There are benefits to extension such as less pressure and more time to assure your tax return is accurate. We have many clients who used to insist on making the April deadline. Once they went on extension the first time they never again worried about the April deadline.

On the tax organizer front

Your tax organizer is included with this letter to help you gather the information we need to prepare your return. Please complete the organizer in its entirety, as it helps to clarify items during the tax preparation process and helps avoid errors. **Note that there is no need to re-record information from tax documents provided to you by third parties (i.e. W-2 forms, 1099 forms, 1098 forms, etc.) as you simply include all these forms with your organizer and return to us. However, please be certain to record information that is not on reporting forms sent to you by others (i.e. expenses incurred on rental properties or self-employed business expenses, estimated payments etc...).**

Please be certain to sign the engagement letter. We apologize for the length of our engagement letter. Our professional standards require that we obtain this engagement letter **prior** to completing your tax return.

Deadlines to be aware of

Generally, returns are prepared on a first-come, first-served basis. If you have an urgent need for your return, please let us know. We will do our very best to help you meet any deadlines you may have. To assist us in helping you file by the deadline, we ask that you deliver your information in time for us to process it efficiently and effectively. This may include sending your tax information even if an item is missing, such as a broker's statement or Form K-1.

We strive to achieve the best results, which takes time. Accordingly, we request that you have your information in our office as outlined below.

	<u>Return Due Dates:</u>	<u>Document Deadlines (should be received no later than)</u>
Partnership & S-Corporation Returns <i>(Year-end 12/31)</i>	March 15th September 15th (extended due date)	February 15th August 15th
C-Corporation Returns <i>(Year-end 12/31)</i>	April 15th October 15th (extended due date)	March 15th September 15th
Trust & Estate Returns <i>(Year-end 12/31)</i>	April 15 th September 30th (extended due date)	March 15th August 30th
Individual Returns & FBAR <i>(Foreign Bank Account Reporting)</i>	April 15th October 15th (extended due date)	March 15th September 15th

Scheduling an appointment during tax season

As you know, tax season is a very pressured time of year for accounting firms. If you would like to meet with a tax professional to discuss your 2019 tax preparation or completed return, we ask that you make a scheduled appointment. Also, please provide your email address to facilitate communications.

Address/phone number or other changes

If you have moved, changed phone numbers or changed email addresses, please be certain to note this in your organizer. If you will not be needing our services during the upcoming year, please contact Mary Flis in our Vienna location at (703)242-6500 or Michelle Reeves in our Rockville location at (301)340-6300 to let us know.

Electronic Filing Requirement

As you are probably aware, we **are required** to file federal returns electronically in the absence of an e-file opt-out. We will address the specific state requirements for your situation as they arise during the filing season. If you would like to opt-out of electronic filing at the federal or state level, please call or email us to request an Opt-Out Agreement.

Health Insurance

Please provide us with all 1095 forms (A, B or C). If you purchased insurance on an exchange, for example, the 1095-A is required in order for us to calculate any repayment of your excess advance premium tax credit, or any additional credit to which you may be entitled. If not available at time of submission, please make a note to that effect and furnish once available.

Other items to note

Given the technology changes we have made this past year we are now able to securely deliver your tax returns and provide other information electronically through our "Access Portal". If you would prefer this method of delivery, please let us know by placing a note with your tax documents.

We thank you for taking time to read this letter, and we look forward to working with you soon.

Sincerely,

Turner, Leins & Gold, LLC

HEADACHE SAVERS

Federal, state and local governments are continuously looking for sources of additional revenue. This means more inquiries, notices and audits. Save yourself the added headache of finding good records one or two years from now should your return be questioned. Resist the temptation to provide round number estimates and “same as last year” answers. **Give us the numbers your records support.**

Sensitive topics include:

- **Automobile Business Mileage** – keep good records of where and when you drive for business – use a diary or calendar to prove your business usage. Keep receipts that support total mileage for the year as well.
- **In case of an audit**, the IRS is routinely asking for a copy of your **QuickBooks**, or other accounting software, for the audit year.
- **Miscellaneous expense** – too high a number indicates you’re not categorizing your expenses well. More detail is better.
- **Meals** – Due to the new tax law, entertainment is no longer a deductible expense. Jot down on your receipt who you saw and for what business purpose. As many receipts fade quickly, keep a diary or copy annotated receipts before they fade. You may want to double check that your records correlate with the receipts for this type of meeting.
- **Subcontractor expense** – The IRS is offering a voluntary program to convert independent contractors to employees. That means audits are coming soon. If you, the employer, control hours and method of work, you have employees. High subcontractor expenses can arouse IRS curiosity.
- **Office in home** – business use has to be exclusive and regular.
- **Hobby losses** – substantiate your expertise, regular and continuous business activity and profit motive. Use a separate bank account, credit card, etc for your business. Report only **business** expenses. The IRS is asking for proof that losing activities are real businesses.
- **The IRS is focusing on home-based business**, such as Mary Kay, Avon, Pampered Chef, etc, especially if there are losses.
- **Contributions** – be sure to obtain and keep letters from charities for contributions made in one day to one charity of \$250 or more. Noncash contributions of similar items, that **total \$5,000** or more for the year, require an **appraisal**.
- **States** – New York, California, Michigan and others are trying to assert that if an individual has a presence in their state, that person should be subject to tax, often as a resident. Keep good records of how many days you work in states other than your home state. Cell phones, credit cards, EZ pass records show where you are.
- **Foreign Accounts and/or Assets** - Should you own, or have signature authority over, any foreign accounts and/or assets, including retirement plans, please provide statements. If statements are not readily available, please advise us and we will contact you to discuss the required information.
- **Mortgage Interest Deduction** - Under the new tax law there are new limitations for mortgage interest deductions. If you have re-financed your mortgage or acquired any new loans secured by your home on or after December 15, 2017 we will need additional information. To comply with these new rules we need to know any amounts borrowed, the date borrowed and the use of the funds.

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2019 TAX ORGANIZER

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I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge.

Taxpayer Signature

Date

Spouse Signature

Date

Please note, signature is also required on our engagement letter which immediately follows this page.

Turner, Leins & Gold, LLC
Certified Public Accountants and Business Consultants

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Vienna, Virginia, 22180
(703) 242-6500
Facsimile (703) 242-1600*

*700 King Farm Blvd, Suite 550
Rockville, Maryland 20850
(301) 340-6300
Facsimile (301) 340-7168*

ENGAGEMENT LETTER

Thank you for selecting Turner, Leins & Gold, LLC (TLG), to assist you with your tax affairs. This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

We will prepare your 2019 federal and all state individual (Form 1040 based) income tax returns you request using information you provide to us. It is your responsibility to provide information required for preparation of complete and accurate returns. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.

If, during the course of preparing your returns, we become aware of additional filings necessary, we will discuss them with you. Depending on the required filings, we may request an additional engagement letter or incorporate those filings in this engagement letter. We are not responsible for any tax returns or filings outside the scope of this engagement letter.

You should keep all documents, canceled checks and other data that support your reported income and deductions. We will return to you all original documents that you supply to us to prepare your returns. You should keep this information, along with a copy of your returns, with all other tax related documents. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You have the final responsibility for your returns, so you should review them carefully before you sign and mail them, or provide a signed copy of the electronic filing form(s) to us authorizing us to electronically file (“e-file”) your returns on your behalf.

If applicable, we've enclosed an “Organizer” to help you gather the information required for a complete return. Please use the Organizer, as it will help avoid overlooking important information and it contributes to the efficient preparation of your returns. **Completion of the organizer also helps keep the cost for services as low as possible.** You represent that the information you supply to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit.

If you are unable to provide all of your tax preparation information by March 15th, 2020, your returns may have to be extended. This allows time to properly complete returns for those who have already provided complete information. Note that an extension only provides additional time to prepare and file a tax return. It does not provide additional time to pay any tax due.

Please note that although e-filing will require both you and TLG to complete additional steps, the same filing deadlines apply. We will provide you with a copy of the income tax returns for your review prior to e-file submission. After you review the returns, you must provide us with signed authorization (forms included with your returns) indicating that you have reviewed the returns and that, to the best of your knowledge, they are correct.

We cannot transmit the returns to the taxing authorities until we have the signed authorization from you. Therefore, if you have not provided TLG with your signed authorization by April 5th, 2020, we will place your return on extension, even though it might already have been completed. In any event, you are responsible for payment of taxes due by the *original return filing deadline* (does not include extension time).

You should be aware that IRS audit procedures will almost always include questions regarding bartering transactions, other income transactions, and deductions that require strict documentation such as travel, business meals, and business usage of autos, computers and business accounting records if you run a business that is included on your tax return. In preparing your returns, we rely on your representations that we have been informed of all such transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

Our work will not include any procedures to discover defalcations or other irregularities. The only accounting or analysis work we will do is that which is necessary for preparation of your income tax returns. All working papers and notes we prepare internally are part of our internal use only records and will remain our property.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, we will apply the "more likely than not" reliance standard to resolve such issues. You agree to honor our decisions regarding the need to make protective disclosures in your returns.

Penalties of as much as \$100,000 can be imposed on you for failing to disclose participation in "reportable transactions," that is, certain arrangements the IRS has identified as potentially abusive. We will insist that all such transactions be properly disclosed.

The law also imposes penalties when taxpayers understate their tax liability. If an extension of time to file your 2019 returns is necessary, any tax due with those returns is due with the extension filing by the original filing deadline. Amounts not paid with the extension may be subject to interest and penalties when paid. We need as much of your information as possible to prepare the extension and calculate said potential tax liability. If you have concerns about such penalties, please call us.

Your returns may be selected for audit by a taxing authority. If you receive a letter/notice from a taxing authority, remember that any proposed adjustments are subject to appeal. Please try to resolve it immediately. If you need our help in dealing with a tax notice, please call or email us. Our involvement in attempting to resolve the issue will be billed at our standard hourly rates plus out-of-pocket expenses. In the event of a tax examination, we can arrange to be available to represent you. Such representation will be billed at our standard hourly rates plus out-of-pocket expenses.

Our fee for preparation of your tax returns will be primarily based on the amount of time required at our standard billing rates plus out-of-pocket expenses and an administrative fee. We also give consideration to the difficulty and size of the assignment, the degree of skill required, time limitations imposed on us by others, the experience and ability of the personnel assigned, the nature of the project, the level of cooperation by the client's staff, and the value of the services provided to the client. All invoices are due and payable upon presentation. A late charge of 1.5% per month will be added to all accounts not paid within thirty (30) days. If for any reason the account is turned over to an attorney or collection agency, an additional charge of 50% of the then outstanding account balance will be added to cover collection costs and you agree to cover all such fees and charges in addition to the then outstanding account balance.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent. Should we receive any request for the disclosure of privileged information from any third party, we will notify you. We require your written authorization to disclose your information to third parties other than a subpoena or IRS summons. Should you instruct us not to make such disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside advisor's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

We will retain copies of records you supplied to us along with our work papers for your engagement for a period of five years. After five years, our work papers and engagement files will be destroyed. All of your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage with all your tax records.

You must provide us with written notification if you wish to end this engagement prior to its completion. Likewise, we will provide you with written notification should we elect to end this engagement prior to completion. Upon receipt of such written notification by either party, we will cease all work and provide you with your original documents, if any remain in our possession. Ending this engagement prematurely releases us from any obligation to complete your return(s) and will constitute completion of this engagement. You agree to compensate us for our time and expenses through the date of receipt of such notification.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with Form 1040. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required income tax related forms and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.

If you and/or your entity have a financial interest in any foreign accounts, you are responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th, 2020, with a maximum extension for a six-month period ending October 15th, 2020.

In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926); and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000 (Form 8938).

These code sections describe the information required to be reported on the respective forms, which are due when your income tax return is due, including extensions. Therefore, if you fall into one of the above categories, you may be required to file one of the above listed forms. Failure to timely file may result in substantial monetary penalties. By your signature at the end of this letter, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

We will prepare your tax return(s) to be filed electronically. Should you elect to **NOT** have your returns electronically filed by us on your behalf, you must request, sign and return an **Electronic Filing "Opt-Out" Agreement** before we complete your tax returns. In the absence of a properly executed **Electronic Filing Opt-Out Agreement**, we will automatically prepare your returns for electronic filing. In this case, should you receive your returns prepared for electronic filing and decide you do not want them electronically filed, you agree to compensate us for time and expenses incurred to change your returns to "paper" filing status and prepare the government filing copies for you to file directly with the appropriate government entity.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign in the space(s) indicated below and return this letter to us with your tax documents.

We appreciate your confidence in us. Please call if you have questions.

Sincerely,

Stephen M. Turner, CPA
Managing Member

Accepted By: (Both Taxpayers should sign for preparation of joint returns)

(Taxpayer 1) _____

(Taxpayer 2) _____

Date: _____

NOTE: If you are electronically filing (e-filing) your tax returns, you will receive final e-file authorization forms with your tax return and must sign and return them to us after you review your tax returns. This officially authorizes us to submit your returns electronically. We will not submit your tax returns until we have received these final authorization forms from you. Please be certain to open your tax return package and follow the instruction letters carefully when you receive your completed returns from us.

Turner, Leins & Gold, LLC

PRIVACY POLICY

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

PARTIES TO WHOM WE DISCLOSE INFORMATION

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' INFORMATION

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

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The following questions pertain to the 2019 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

Yes No

Did your marital status change?

Are you married?

If Yes, do you and your spouse want to file separate returns?

If No, are you in a domestic partnership, civil union, or other state-defined relationship?

Can you or your spouse be claimed as a dependent by another taxpayer?

Did you or your spouse serve in the military or were you or your spouse on active duty?

Dependents:

Were there any changes in dependents from the prior year?

Note: Include non-child dependents for whom you provided more than half the support.

Did you or your spouse pay for child care while you or your spouse worked or looked for work?

Do you have any children under age 18 with unearned income more than \$1,100?

Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,100?

Did you adopt a child or begin adoption proceedings?

Are any of your dependents non-U.S. citizens or non-U.S. residents?

Healthcare:

Did you obtain healthcare coverage through the Marketplace?

If Yes, include all Forms 1095-A.

If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?

Did you, your spouse or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?

Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed on another taxpayer's return?

Are any of your dependents required to file a tax return?

Questions (Page 2 of 5)

Healthcare (continued):

Yes No

Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year? _____

Were you eligible for employer-sponsored healthcare coverage? _____

Did you or your spouse have any transactions pertaining to a health savings account (HSA)?
If you received a distribution from an HSA, include all Forms 1099-SA. _____

Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?
If you received a distribution from an MSA, include all Forms 1099-SA. _____

Did you or your spouse receive any distributions from long-term care insurance contracts?
If Yes, include Form 1099-LTC. _____

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? _____

If Yes, how many months were you covered? _____

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? _____

If Yes, how many months were you covered? _____

Did you or your spouse lose your job because of foreign competition and pay for your own health insurance? _____

Education:

Did you or your spouse pay any student loan interest? _____

Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? _____

Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529) plan? _____

If Yes, include all Forms 1099-Q.

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? _____

Deductions and Credits:

Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? _____

If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.

Did you or your spouse incur any casualty or theft losses? _____

Did you or your spouse make any large purchases, such as motor vehicles and boats? _____

Did you or your spouse incur any casualty or loss attributable to a federally declared disaster? _____

Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? _____

Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? _____

If Yes, provide the number of gallons or special fuels used for off-highway business purposes.
_____ Gallons _____ Type

Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells? _____

Did you or your spouse install any energy efficiency improvement or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters? _____

Questions (Page 3 of 5)

Investments:

Yes No

Did you or your spouse have any debts canceled, forgiven or refinanced? _____

Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? _____

Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation? _____

Did you or your spouse sell, exchange, or purchase any real estate? _____

If Yes, include closing statements.

Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan? _____

Did you or your spouse engage in any put or call transactions? _____

If Yes, provide the transaction details.

Did you or your spouse close any open short sales? _____

Did you or your spouse sell any securities not reported on Form 1099-B? _____

Retirement or Severance:

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? _____

Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan? _____

Did you or your spouse turn age 70 ½ and have money in an IRA or other retirement account without taking any distribution? _____

Did you or your spouse make a qualified charitable distribution? _____

Did you or your spouse retire or change jobs? _____

Did you or your spouse receive deferred, retirement or severance compensation? _____

If Yes, enter the date received (Mo/Da/Yr). _____

Personal Residence:

Did your address change? _____

If Yes, provide the new address.

If Yes, did you move to a different home because of a change in the location of your job? _____

Did you or your spouse claim a homebuyer credit for a home purchased in 2008? _____

Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? _____

Are your total mortgages on your first and/or second residence greater than \$750,000? _____

If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____

Did you or your spouse take out a home equity loan? _____

Did you or your spouse have an outstanding home equity loan at the end of the year? _____

If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____

Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? _____

Did you or your mortgagee receive mortgage assistance payments? _____

If Yes, include all Forms 1098-MA.

Questions (Page 4 of 5)

Sale of Your Home:

Yes No

Did you sell your home? _____

Did you receive Form 1099-S? _____

If Yes, include Form 1099-S.

Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? _____

Did you or your spouse ever rent out the property? _____

Did you or your spouse ever use any portion of the home for business purposes? _____

Have you or your spouse sold a principal residence within the last two years? _____

At the time of the sale, the residence was owned by the: _____ Taxpayer _____ Spouse _____ Both

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$15,000 to any individual? _____

Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? _____

Did you or your spouse make any gifts to a trust for any amount? _____

Did you or your spouse have a life insurance trust? _____

Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? _____

Did you or your spouse forgive any indebtedness to any individual, trust or entity? _____

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? _____

Were you or your spouse grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country? _____

Did you or your spouse create or transfer money or property to a foreign trust? _____

Did you or your spouse own any foreign financial assets? _____

Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments? _____

Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax? _____

If Yes, did the corporation cease to be an S corporation? _____

If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business? _____

If Yes, did you or your spouse transfer any share of stock in the corporation? _____

Questions (Page 5 of 5)

Miscellaneous:

Yes No

Did you or your spouse pay in excess of \$1,000 in any quarter or \$2,100 during the year for domestic services performed in or around your home to individuals who could be considered household employees?

Did you or your spouse receive unreported tip income of \$20 or more in any month?

Have you or your spouse received a punitive damage award for damages other than for physical injuries or illness?

Did you or your spouse engage in any bartering transactions?

Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?

For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?

Did you or your spouse sell, acquire, or exchange Bitcoin or other virtual currencies or engage in any sales or exchanges denominated in Bitcoin or other virtual currencies?

Additional state pages have been included at the back of the organizer and should be reviewed.



Personal Information

Taxpayer:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Spouse:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Contact Information:

Street Address _____ Apartment Number _____

City _____ State _____ ZIP or Postal Code _____

Foreign Province or County _____

Foreign Country _____

Taxpayer Daytime/Work Phone _____ Taxpayer Evening/Home Phone _____ Taxpayer Foreign Phone _____

Taxpayer Cell Phone _____ Taxpayer Fax Number _____

Spouse Daytime/Work Phone _____ Spouse Evening/Home Phone _____ Spouse Foreign Phone _____

Spouse Cell Phone _____ Spouse Fax Number _____

Taxpayer Email Address _____

Spouse Email Address _____

Preferred Method of Contact _____

May the IRS or other taxing authority discuss the return with the preparer? Yes No

Is the taxpayer claimed as a dependent on someone else's tax return? Yes No

Are you considered legally blind per IRS regulations? Yes No

Do you want to contribute to the Presidential Election Campaign Fund? Yes No

Are you a U.S. citizen or Green Card holder? Yes No

Personal Identification Numbers:

Code - 1 - Issued by IRS 2 - Issued by State or City

TS	State	City	Code	PIN

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.



2019

Dependents and Wages

3A

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$4,200?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



2019

Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. If you selected either of these options in 2018, your account information may already be included below.

Would you like any refunds owed to you directly deposited?	<table border="1"><tr><td>Yes</td><td>No</td></tr><tr><td> </td><td> </td></tr></table>	Yes	No		
Yes	No				
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<table border="1"><tr><td>Yes</td><td>No</td></tr><tr><td> </td><td> </td></tr></table>	Yes	No		
Yes	No				
If Yes, what amount would you like withdrawn, if not the entire balance due? _____					
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)					
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<table border="1"><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr></table>				
If Yes, what amount would you like withdrawn, if not the entire balance due? _____					
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)					
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.					
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<table border="1"><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr></table>				
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<table border="1"><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr></table>				

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: Checking Traditional Savings IRA Savings
 Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.

Would you like any refunds owed to you directly deposited?	<table border="1"><tr><td>Yes</td><td>No</td></tr><tr><td> </td><td> </td></tr></table>	Yes	No		
Yes	No				
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<table border="1"><tr><td>Yes</td><td>No</td></tr><tr><td> </td><td> </td></tr></table>	Yes	No		
Yes	No				
If Yes, what amount would you like withdrawn, if not the entire balance due? _____					
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)					
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<table border="1"><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr></table>				
If Yes, what amount would you like withdrawn, if not the entire balance due? _____					
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)					
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.					
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<table border="1"><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr></table>				
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<table border="1"><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr></table>				

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: Checking Traditional Savings IRA Savings
 Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



2019

Dividend Income

5B

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
Total					

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Code	Tax-Exempt Interest	2018 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
Total		

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2019

Brokerage Statement Details

5EA

	TSJ	Payer Name	Account No.	Information Included (X or ✓)
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				
T				

	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
L								
M								
N								
O								
P								
Q								
R								
S								
T								

▲

Tax-Exempt Interest Code: 1 - 1099-DIV/1099-INT 2 - Private Activity Bonds 3 - Both

Note: For other amounts not listed, attach a copy of your brokerage statement.



2019

Business Income and Cost of Goods Sold

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
 Employer ID number _____
 Street address _____
 City, state, ZIP or postal code, and country _____
 Method of inventory _____
 Method of accounting _____

Business Questions for 2019:

	Yes	No
Did you dispose of this business? _____ If Yes, what was the disposition date? _____ (Mo/Da/Yr) _____	<input type="checkbox"/>	<input type="checkbox"/>
Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____	<input type="checkbox"/>	<input type="checkbox"/>
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you prepared or will you prepare all required Forms 1099? _____	<input type="checkbox"/>	<input type="checkbox"/>

2019 Amount	2018 Amount

Health insurance premiums paid for yourself and your dependents _____

Income:

Include all Forms 1099-K

Payment card and third party transactions:

Description	2019 Amount	2018 Amount

Miscellaneous income: Include all Forms 1099-MISC

Other Income:

Other gross receipts or sales _____
Less returns and allowances _____

Cost of Goods Sold:

2019 Amount	2018 Amount

Beginning inventory _____
 Purchases less cost of items withdrawn for personal use _____
 Cost of labor (do not include amounts paid to yourself) _____
 Materials and supplies _____
 Other costs of goods sold: _____

Description	2019 Amount	2018 Amount

Ending inventory _____



2019

Business Expenses

6C

Name of Business: _____
 Principal Business or Profession: _____

Business Expenses: Enter all expenses at 100 percent

If not 100%, please enter the percentage to apply to this business _____ %

	2019 Amount	2018 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2019 Amount	2018 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

Amount received for other expenses

Amount received for meals

Amount received for entertainment

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements?

2019 Amount	2018 Amount

Yes No

Vehicle:

If not 100%, please enter the percentage to apply to this business _____ %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?

Was your vehicle available for personal use during off-duty hours?

Yes No
 Yes No

	2019	2018
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2019 Amount	2018 Amount



2019

Business Use of Home

6D

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2019	2018

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Individual Retirement Account (IRA): Include all copies of Forms 1099-R and 5498.

TS

IRA Questions for 2019:

- Are you covered by an employer's retirement plan?
If no, is your spouse covered by an employer's retirement plan?
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?
Did you use any IRA as security for a loan this year?
Did you have any transactions with any IRA during the year?
If Yes, explain.

Table with 2 columns: Yes, No

IRA Values, Rollovers, and Distributions:

Total value of all traditional IRAs on December 31, 2019
Note: This information or Form 5498 is required if you received a distribution during the year.
Outstanding rollovers on December 31, 2019
Total distributions converted to Roth IRAs
Total retirement plans converted to Roth IRAs

Contributions:

IRA:
Contributions in 2019 for the 2019 tax return
Contributions in 2020 for the 2019 tax return
Amount for 2019 you choose to be treated as nondeductible
Roth IRA:
Contributions made for the 2019 tax year

Distributions: Include all Forms 1099-R and any nontaxable distribution details

Table with 7 columns: Name of Payer, 2019 Gross Distributions, Taxable Amount, Federal Tax Withheld, State Tax Withheld, Is this a Rollover?, 2018 Gross Distributions



2019

Pension, Annuity and Retirement Plan Information

9A

Pensions and Annuities: Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2019 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2018 Gross Distributions

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?

Do you want to contribute the maximum amount allowed?

Taxpayer		Spouse	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contributions to:

Simplified employee pension plan

Defined benefit plan

Defined contribution plan

SIMPLE plan

2019 Amount	2019 Amount



Location of Property: _____

TSJ

Type of property

Have you prepared or will you prepare all required Forms 1099? Yes No

Ownership percentage if not 100%

How many days was this property rented at fair market value?

How many days was this property used personally (including use by family members)?

2019	2018

Income:

Rents received

Royalties received

2019 Amount	2018 Amount

Payment card and third party transactions: Include all Forms 1099-K

Description	2019 Amount	2018 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2019 Amount	2018 Amount

Other income:

Description	2019 Amount	2018 Amount



2019

Rental and Royalty Property and Equipment & Depletion

10B

Location of Property: _____

Property and Equipment: Include a list if more space is needed

Acquisitions:

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions:

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Percentage Depletion Information:

Production Type	Royalty Income	
	2019 Amount	2018 Amount



2019

Miscellaneous Income, Adjustments and Alimony

Include Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC and 1099-G

Miscellaneous Income and Adjustments:

	TSJ _____		TSJ _____	
	2019 Amount	2018 Amount	2019 Amount	2018 Amount
Unemployment compensation received				
Unemployment compensation repaid in 2019				
Social security benefits received				
Social security benefits repaid in 2019				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2019				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2019 Amount	2018 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2019 Amount	2018 Amount



2019

Miscellaneous Adjustments

13A

Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2019 Amount	2018 Amount

Health Savings Accounts (HSAs)

TS	Description	2019 Amount	2018 Amount
	Contributions made for 2019		
	Distributions received from all HSAs in 2019		

What type of coverage applies to your high deductible health plan? Self only Family

Were any HSA contributions listed above also shown on your Form W-2?

Yes	No

Were all distributions from your HSA for unreimbursed medical expenses?

Yes	No

Did you or your spouse enroll in Medicare?

Yes	No

If Yes, what month did you enroll?

What month did your spouse enroll?

Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2019 Amount	2018 Amount



Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

Prescription medicines and drugs
 Total medical insurance premiums paid *
 Long-term care expenses
 Total insurance reimbursement
 Number of miles traveled for medical care
 Lodging
 Doctors, dentists, etc.
 Hospitals
 Lab fees
 Eyeglasses and contacts

TSJ	2019 Amount	2018 Amount

Taxpayer long-term care insurance premiums paid
 Spouse long-term care insurance premiums paid

2019 Amount	2018 Amount

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2019 Amount	2018 Amount

Taxes Paid: Include copies of your tax bills

Personal property taxes paid (include vehicle taxes)
 General sales taxes paid on specified items

TSJ	2019 Amount	2018 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2019 Amount	2018 Amount

Other Taxes Paid:

TSJ	Description	2019 Amount	2018 Amount

If you purchased or sold your home in 2019, did you include any taxes from your closing statement in the amounts above? Yes No



Mortgage Questions for 2019:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.)	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2019 Amount	2018 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2019 Amount	2018 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2019 Amount	2018 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2019 Amount	2018 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2019 Amount	2018 Amount



Itemized Deductions - Contributions

Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2019 Amount	2018 Amount

TSJ	Conservation Real Property	2019 Amount	2018 Amount
	100% limit		
	50% limit		

TSJ	Description	2019 Miles	2018 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling \$500 or Less: Include all documentation.

TSJ	Description of Donated Property	2019 Amount	2018 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

	Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A				
B				
C				

- 1 - Appraisal 3 - Comparable Sale 5 - Thrift Shop Value
- 2 - Catalog 4 - Other (Describe)

- 1 - Gift 3 - Exchange
- 2 - Inheritance 4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled? Yes No

Did you pay an individual for services performed in your home? Yes No

Expenses incurred in 2018 but paid in 2019

Employer-provided dependent care benefits that were forfeited in 2019

2018 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name
Street address
City, state, ZIP or postal code, and country
Social security number OR
Employer identification number
Telephone number (California only)

2019 Amount	2018 Amount
Expenses incurred and paid in 2019	
Expenses incurred and not paid in 2019	

Provider 2:

Name
Street address
City, state, ZIP or postal code, and country
Social security number OR
Employer identification number
Telephone number (California only)

2019 Amount	2018 Amount
Expenses incurred and paid in 2019	
Expenses incurred and not paid in 2019	

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2019 Expenses Incurred	2018 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2019 Qualified Expenses



General Information:

TSJ

Employer identification number

Did you pay any one household employee cash wages of \$2,100 or more in 2019? Yes No

Did you withhold any federal income tax from wages paid to any household employee? Yes No

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2018 or 2019? Yes No

Social Security, Medicare and Income Taxes:

Table with 2 columns: 2019 Amount, 2018 Amount. Rows for various tax categories.

Cash wages subject to social security taxes

Cash wages subject to Medicare taxes (if different than cash wages subject to social security)

Cash wages subject to additional Medicare tax withholding

Federal income tax withheld

State disability plan payments subject to social security taxes

State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state? Yes No

Were all of the wages subject to FUTA tax subject to the state's unemployment tax? Yes No

Table with 3 columns: State, Total Cash Wages Subject to FUTA, 2018 Amount.

Complete the following for all state unemployment contributions made:

X if payment to be made after April 15, 2020

Table with 5 columns: Name of State, Total Taxable Wages, Contribution Paid to Unemployment Fund, X, 2018 Amount.



2019

Federal Tax Payments

Refund Application:

If you have an overpayment of 2019 taxes, do you want the excess:

Refunded Yes No
 Applied to your 2020 estimated tax liability Yes No

Federal Estimated Tax Payments:

2019 1st Quarter Estimate (Due 04-15-2019)
 2019 2nd Quarter Estimate (Due 06-17-2019)
 2019 3rd Quarter Estimate (Due 09-16-2019)
 2019 4th Quarter Estimate (Due 01-15-2020)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2018 overpayment applied to 2019 estimate

Tax Planning Information for Tax Year 2020:

Do you expect any of the following to occur in 2020?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, provide details.



2019

Residency Information:

From (Mo/Da/Yr)	To (Mo/Da/Yr)
--------------------	------------------

If you did not live in the District of Columbia for all of 2019, enter the dates you did live in the District of Columbia

Enter the state names other than the District of Columbia where you had income

Education Savings:

Yes	No
-----	----

Did you or your spouse make any contributions to a qualified DC "529" College Savings Plan account?

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2019 Amount Contributed

Property Tax Credit Information:

TS

Enter the amount of rent paid

What type of property is the property tax credit for?

Landlord's information:

Name, Address, Apartment number, City, state and ZIP code, Telephone number

Business Credits

Organ and Bone Marrow Donor Credit, Job Growth Incentive Act Credit, Amount of homeownership assistance provided to eligible employees, Number of eligible employees

Voluntary Contributions:

Enter the amount you wish to contribute on your 2019 tax return to:

Tax-Payer Support for Afterschool Programs for At-Risk Students, DC Statehood Delegation Fund, Anacostia River Cleanup and Protection Fund



2019

Unincorporated Business Franchise Tax Information:

General Information:

TSJ _____

Number of business locations: _____

 Within DC _____

 Outside DC _____

DC business tax number _____

Sales and use tax account number _____

Federal employer I.D. number _____

Fiscal year begin date _____

Fiscal year end date _____

Business name _____

Business street address _____

Business city, state, and ZIP code _____

Supplemental Information:

Principal business activity _____

Type of ownership _____

Date business began (Mo/Da/Yr) _____

Was the business terminated during 2019? Yes No

 If Yes, enter the termination date and reason below.

 Termination date (Mo/Da/Yr) _____

 Termination reason _____

IRS Service Center where the 2019 federal income tax return was filed _____

Taxpayer name shown on the 2019 federal income tax return filed _____

Have you filed annual Federal Information Return Forms 1096 and 1099? Yes No

 If No, enter the reason for not filing Forms 1096 and 1099 _____

Which method is used on the federal income tax return? Accrual Cash Other (specify) _____

Did you withhold DC income tax from your employees' wages during 2019? Yes No

 If No, enter the reason for not withholding DC income tax _____

Did you file a DC franchise tax return for the business for 2018? Yes No

 If No, enter the reason for not filing a DC franchise tax return _____

Did you file an annual ballpark fee return? Yes No

Has the IRS made or proposed any adjustments to your 2019 income tax return, or did you file any amended federal income tax returns? Yes No



2019

General Information:

Political subdivision

If the political subdivision is not known, enter the county of residence and city, town, or taxing area:

County of residence on December 31, 2019

Incorporated city, town or taxing area on December 31, 2019

Taxpayer Spouse

Yes No Yes No

Do you qualify as totally disabled?

Are you or your spouse a member of the military? ... Yes No

Residency Information:

From To (Mo/Da/Yr) (Mo/Da/Yr)

If you did not live in Maryland for all of 2019:

Enter the dates you did live in Maryland

Enter the other state of residence

Enter the state names other than Maryland where you had income

Pennsylvania residents:

What is the name of your township?

What is the name of your county?

If you are a nonresident of Maryland, did you reside the full year in your state of legal residency? ... Yes No

Education Savings:

Did you or your spouse make any contributions to a Maryland Prepaid College Trust or Maryland College Investment Plan Account? ... Yes No

If Yes, enter the following:

Table with 6 columns: TS, Name of Designated Beneficiary, Type of Plan, Social Security Number, Account Number, 2019 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2019 tax return to:

Table with 2 columns: Fund Name, Amount

Long-Term Care Insurance Information:

Table with 5 columns: Name of Insured, Age, Social Security Number, Relationship to Taxpayer, Amount of Premium Paid



2019

General Information:

City or county of residence on January 1, 2020:

Taxpayer
Spouse

Enter the amount of Internet or out of state purchases for which you did not pay sales tax

Table with 2 columns: Taxpayer, Spouse

Residency Information:

Table with 4 columns: Taxpayer (From, To), Spouse (From, To)

If you did not live in Virginia for all of 2019, enter the dates you did live in Virginia

Enter the state names other than Virginia where you had income

Education Savings:

Yes No

Did you or your spouse make any contributions to a Virginia College Savings Plan account?

If Yes, enter the following:

Table with 6 columns: TS, Name of Designated Beneficiary, Type of Plan, Social Security Number, Account Number, 2019 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2019 tax return to:

- Virginia Nongame Wildlife Program
Virginia Democratic Party political contribution
Virginia Republican Party political contribution
Virginia Housing Program
Elderly and Disabled Transportation Fund
Virginia Arts Foundation
Open Space Recreation and Conservation Fund
Chesapeake Bay Restoration Fund
Family and Children's Trust Fund (FACT)
Virginia State Forests Fund
Virginia Federation of Humane Societies
Spay and Neuter Fund
Cancer Centers of Virginia
Children of America Finding Hope
Virginia Military Family Relief Fund
Federation of Virginia Food Banks
Public School Foundation Contribution
Foundation name(s)

Table with 2 columns: Taxpayer, Spouse

Public Library Foundation Contribution
Foundation name(s)

Table with 2 columns: Taxpayer, Spouse

