David L. Buterbaugh, P.C.
8040 E. Morgan Trail, Ste. 15
Scottsdale, AZ 85258

Name:
Address:

2021 TAX ORGANIZER

The 2021 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2021 individual tax return. Please complete the organizer sections as appropriate and provide **copies (no originals)** of supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

Please return this Organizer along with copies (no originals) of the following (if applicable):

- Your signed engagement letter, with your retainer payment

- Answered the new organizer question re Arizona Form 140-SBI and signed where indicated

- Stimulus check amount, date received and any documentation, including IRS notice 1444-C and/or IRS leter 6475

- Any virtual currency activity (receiving/selling/exchanging/gifting/acquiring an interest in)

- Form(s) 1095-A (marketplace health insurance statement)

- A copy of your 2020 federal and state(s) tax returns, if these were not prepared by our Firm, or if you have not already provided them to us

- Form(s) W-2 (wages, etc.)

- Form(s) 1099 (interest, dividends, cancellation of debt income, misc, etc. - ALL pages)

- Schedule(s) K-1 (income/loss from partnerships, S-corps, trusts, estates, etc. - ALL pages)

- Form(s) 1098 (mortgage interest) and property tax statements

- Brokerage statements from stock, bond or other investment transactions

- Realized Gains and Losses reports for sales of securities, or equivalent basis information

- Closing statements/disclosures pertaining to home and other real estate transactions

- Any notices received from the IRS and/or other (state) taxing authorities

- All Arizona Tax Credit Donation receipts with dates of donation

We prepare tax returns in the order we receive complete organizers with **all** supporting records and retainer deposits-first come, first served. If you wish to file by April 15, the sooner you submit your records, the more likely we will be able to fulfill your request. We reserve the right to extend your return if you do not provide your completed tax organizer **and** all requested documents by **February 21, 2022**.

We are required to electronically file federal income tax returns for individuals. You may independently choose to file on paper. If you prefer to paper file, please notify our office, so we can forward the necessary document for your signature. There is no difference in cost, other than you will incur mailing costs if you choose paper filing.

Each year we customize the questionnaire to the current tax laws to increase the likelihood that we claim every allowable deduction or credit you are entitled to. PLEASE take the time to answer all questions. We take great pride in the completeness of our tax organizer.

If you know of a friend that could benefit from our services, we welcome your referrals.

Thank you for placing your trust in us!

David L. Buterbaugh, P.C.

2021	1040	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 if necessary.

ARIZONA FORM 140-SBI (SMALL BUSINESS INCOME) ELECTION

We have provided you with information about the new Arizona form 140-SBI election. Please review the information we have provided which explains the new AZ law changes and then respond to the following question:

Yes	No	
☐	☐	Do you wish for our firm to take the additional time to analyze your information and determine any tax savings in making the election to file form 140-SBI in conjunction with form 140? By checking yes, you authorize our firm to do this analysis which will take additional time and will increase our fee. Even if you have a fee estimate, our fee will be increased for this additional service due to the new tax law changes this year.

If you check "yes", we will do the additional calculations and will report the savings to you. If you check "no" our firm wll not do the additional work. By checking "no" you agree to hold our firm harmless from any additional tax you pay as a result of your decision.

Your signature below confirms your decision is irrevocable and you hold our firm harmless from any additional tax you pay to Arizona by virtue of choosing to not have the analysis completed.

____
(Taxpayer signature and date)

____
(Spouse signature and date)

2021	1040	US	Miscellaneous Questions

STIMULUS / ADVANCED CHILD CARE CREDIT / VIRTUAL CURRENCY

Yes No

☐ ☐ **Did you receive the third stimulus payment (direct payments to individuals which were received between March through December 2021)? If yes , please provide IRS notice 1444-C, or IRS Leter 6475, and/or the exact amount received (via check, direct deposit or debit card), date received and/or any other information provided to you.**

____

____

____

☐ ☐ **Did you receive any Advanced Child Tax Credit in 2021? If yes, please provide IRS Letter 6419 and/or the total advanced payments received in 2021.**

____

____

☐ ☐ **Did you at any time during 2021 receive, sell, send, exchange, gift, experienced a hard fork, or otherwise acquire any financial interest in any <u>virtual currency</u> (i.e. Bitcoin, Litecoin, etc)? If yes, please provide details and backup documentation.**

____

____

____

PLEASE NOTE: If you do not answer the above questions, we will assume that you received the maximum stimulus and advanced child tax credits and that you did not participate in any virtual currency transaction.

PERSONAL INFORMATION

Yes No

☐ ☐ Did your marital status change during the year?

☐ ☐ Are you in a marriage that is legally recognized in another state or country, but not in your resident state? If yes, please provide details.

☐ ☐ Did your address, telephone, or email address change during the year **<u>or</u>** since the year ended?

☐ ☐ Did you reside in more than one state during 2021? **If yes, <u>please</u> provide the states <u>and</u> the dates of residency**.

☐ ☐ Were you physically present in any state other than AZ (or your resident state, if not Arizona) for greater than 180 days in 2021? If yes, please provide details.

☐ ☐ Could you be claimed as a dependent on another person's tax return for 2021?

2021	1040	US	Miscellaneous Questions

Yes No

☐ ☐ Have you ever received notification from the IRS regarding identity theft, and/or were you required to provide an IRS issued IP (Identity Protection) PIN number in the prior year? IF **YES**, please provide us with the IP PIN for 2021 as this IP PIN changes each year. If you have not received an IP PIN for 2021, please contact the IRS as we will be unable to **efile** your tax return without it.

☐ ☐ If you are **not** a US citizen or green card holder, please check **YES** and provide details.

DEPENDENTS

Yes No

☐ ☐ Were there any changes in the number or status of dependents this year?

☐ ☐ Are you the **non**-custodial parent claiming a child as a dependent due to a post 2008 divorce decree or agreement? If so, you are **required** to submit a signed Form 8332 Release of Claim form from the custodial parent with your tax return. No other document or decree will be accepted by the IRS to claim this child as a dependent or the associated credits.

☐ ☐ Were any of your unmarried children, who might be claimed as dependents, 19 years of age or older at the end of 2021?

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

☐ ☐ Did you pay for child care or dependent care expenses for a child **under** the age of 13 so that you and/or your spouse, could work or continue your education?

☐ ☐ Did you pay into and/or receive pre-tax dependent care benefits through your employer? (Box 10 of W-2)

☐ ☐ Did you provide a home for **and** pay more than half of the support for a parent(s) or ancestral parent(s) that required assistance with activities of daily living?

☐ ☐ Did you complete an adoption, or have a pending or unsuccessful adoption in 2021?

HEALTH CARE COVERAGE

Yes No

☐ ☐ Did you or your dependents obtain Health Insurance coverage from the Marketplace? If so, please provide us a copy of Form 1095-A (Health Insurance Marketplace Statement). If you and/or your dependents obtained health insurance from the Marketplace but did **not** receive Form 1095-A, please call to obtain from your insurance provider.

2021	1040	US	Miscellaneous Questions

Residents of these states: CA, DC, MA, NJ, RI, VT (Additional information about your health insurance may be required to prepare these state tax returns.)

Yes	No	
☐	☐	If you did **NOT** maintain health insurance coverage for the entire year for you, your spouse and/or dependents, please check the "yes" box and provide us details for any months that were not covered while a resident of the above state(s).

INCOME
(You are required to report income from all sources (both foreign and U.S.) **including** cash payments and income not reported on W-2 or 1099 forms)

Yes	No	
☐	☐	Did you receive unreported tip income of $20 or more in any month?
☐	☐	Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, spouse, or dependents?
☐	☐	Did you receive any disability income?
☐	☐	Did you have any gambling or lottery winnings in 2021? If so, please provide **all** Form(s) W2-G or 1099-G.
☐	☐	Did you receive unemployment compensation in 2021? If so, please provide Form(s) 1099-G.
☐	☐	Did you receive compensation as a result of Active US Armed Services, National Guard or Reservist Service?
☐	☐	Did you receive any income from sources outside of Arizona (or your resident state, if not AZ), and/or sell or own property outside of Arizona (or your resident state, if not AZ)?
☐	☐	Did you have any discharge of indebtedness or any other income not identified in this organizer. If yes, please provide details.
☐	☐	Did you receive interest income from the IRS and/or other state refunds received in 2020? If yes, provide form 1099-INT or provide the amount of interest received for each refund as applicable.

2021	1040	US	Miscellaneous Questions

SOLE PROPRIETORSHIP - SCHEDULE C

(If not applicable - skip to the next section)

Yes No

☐ ☐ Were you involved in a trade or business as a sole-proprietor? If yes, please provide a detailed description of the nature of **each** sole-proprietorship, if not previously provided. (This information is necessary to determine if you qualify for the QBI deduction.)

____

____

____

☐ ☐ Did you receive any Form 1099-K **and/or** 1099-NEC/MISC with you or your business as the **recipient**. If so, please provide us a copy.

☐ ☐ Did you receive any of the following forms of financial stimulus assistance payments in 2020 in relation to your sole-proprietorship? If so, please indicate which one(s) that apply and provide any documentation including amount(s) and date(s) received:

_____ PPP #1 (Applied for and received SBA forgiveness, check here:___)
_____ PPP #2 (Applied for and received SBA forgiveness, check here:___)
(Reminder: PPPs are not taxable and should not be included in income)
_____ EIDL Grant
_____ EIDL Loan
_____ Medicare HHS stimulus payment (for Medical Professionals)
_____ From any other sources such as state or local grants. Please list details.

☐ ☐ Did you receive forbearance on any SBA loans in 2021? (If so, please provide documentation)

☐ ☐ As a **sole-proprietor**, were you unable to conduct business or perform services during the period April 1, 2021 to September 30, 2021 due to any of the following? If yes, please check any that apply and the number of days you were unable to conduct business:

_____You were subject to a federal, state, or local quarantine or isolation order related to COVID-19. (_____ days)
_____ You were advised by a health care provider to self-quarantine due to concerns related to COVID-19. (_____ days)
_____ You were experiencing symptoms of COVID-19 and seeking a medical diagnosis. (_____ days)
_____ You were caring for an individual who was subject to a federal, state, or local quarantine or isolation order related to COVID-19. (_____ days)
_____ You were caring for an individual who was advised by a health care provider to self-quarantine due to concerns related to COVID-19. (_____ days)
_____ You were caring for a child (or child of an employee) because the school or place of care for that child was closed or the child-care provider for that child was unavailable due to COVID-19 precautions. (_____ days)

2021	1040	US	Miscellaneous Questions

Yes	No	
☐	☐	If your business paid wages (under 50 employees), did you pay health insurance premiums for your employees? If yes, please provide details.
☐	☐	If your business is taxed as a sole-proprietor, did you reimburse any employees for the cost of their health insurance premiums? If so, please provide details.
☐	☐	Did you work out of town for part of the year?
☐	☐	Did you use your car on the job (other than to and from work)?
☐	☐	Was your home rented out or used for business?
☐	☐	Did you make any payments in 2021 that would require your business to **issue** Form(s) 1099? These would include rent, contract labor, outside services, legal fees, etc. aggregating $600 or more during the year to a single payee for your trade or business.
☐	☐	If yes to the previous question, did you or will you issue and file the required Form(s) 1099 and 1096?
☐	☐	Did your business make any payments in 2021 to any **non** U.S. individuals or entities for services or products or goods?
☐	☐	If yes to the previous question, did you, or will you, issue the required Form(s) W-8BEN, W-8BEN-E and Form 1042? If no, please provide us details.
☐	☐	Has your business segregated your entertainment expenses from your meals? If not, please do so before providing this information as entertainment expenses are **not** deductible. The former "meals and entertainment" expense account needs to be separately accounted for.

PLEASE NOTE: **Business Meals** should be detailed between 100% and 50% deductible. Business meals in or from restaurants are 100% deductible. Otherwise, food/snacks/prepackaged food or meals, utilized within your business, not purchased from a restaurant are 50% deductible. It is your responsibility to ensure that these are segregated properly.

Yes	No	
☐	☐	If you are claiming a deduction for business travel, business meals or gift expenses, do you have records to support these deductions? The law requires that adequate records are maintained for travel, meals, entertainment and gifting expenses. The documentation should include amount, time, place and business purpose, description of gift(s) (if any), and business relationship of recipient(s)
☐	☐	Did you purchase any equipment for the business in excess of $2,500? If so, please provide us a copy of the receipt(s).

2021	1040	US	Miscellaneous Questions

RENTAL AND/OR FARM ACTIVITIES
(If not applicable - skip to the next section)

Yes	No	
☐	☐	If you own multiple rental properties (commercial or residential), have you filed the required sales tax reports?
☐	☐	Did you refinance a loan on any rental property in 2021? If yes, please provide the closing disclosure/statement.
☐	☐	Did your rental or farm receive forbearance on any SBA loans in 2021? (If so, please provide documentation)
☐	☐	Did you use your car for any rental or farm activity? If so, please provide details.
☐	☐	Did you receive any Form 1099-K **and/or** 1099-NEC/Misc with you as the **recipient**. If so, please provide us a copy.
☐	☐	Did your rental or farm activity make any payments in 2021 that would require you to **issue** Form(s) 1099? These would include expenses for contract labor, outside services, legal fees, etc. aggregating $600 or more during the year to a single payee for your trade or business.
☐	☐	If yes to the previous question, did you or will you issue and file the required Form(s) 1099 and 1096?
☐	☐	Did you make any payments in 2021 to any **non** U.S. individuals or entities for services or products or goods in relation to the rental(s)?
☐	☐	If yes to the previous question, did you receive a completed Form W-8BEN, a W-8BEN-E and/or will you issue and file the required Form(s) 1042, 1042-S, 1042-T?
☐	☐	If you are claiming a deduction for business travel, business meals or gift expenses, do you have records to support these deductions? The law requires that adequate records are maintained for travel, entertainment and gifting expenses. The documentation should include amount, time, place and business purpose, description of gift(s) (if any), and business relationship of recipient(s)
☐	☐	Did you purchase any equipment for any rental property or farm activity in excess of $2,500? If so, please provide us a copy of the receipt(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?

2021 | 1040 | US | Miscellaneous Questions

Yes	No	
☐	☐	Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use? PLEASE do **not** check yes if this relates to an S-Corp or Partnership entity in which you are a member/partner.
☐	☐	Did you buy or sell any stocks, bonds or other investment property in 2021?

If assets have been sold, please provide as much information as possible, so that we may help determine the cost basis and date of purchase of the assets.

Yes	No	
☐	☐	Did you purchase or sell your principal home or second home? If so, please provide a copy of the closing documents. If you sold a property please **also** provide the cost basis and/or the HUD/closing documents from when the property was originally purchased.
☐	☐	Did you refinance a home loan or take a home equity loan in 2021? If so, please provide the closing disclosure statement.
☐	☐	Did you use proceeds from a home mortgage, refinance and/or home equity loan other than to buy, build, or improve your home for which the home secures? If so, please provide details of amounts borrowed either this year or in a prior year.
☐	☐	Are your total mortgages on your first and/or second residence greater than $1,000,000, or over $750,000 if purchased after 2017? If so, please provide all pages of Form 1098 (front and back) **and** the loan balance and interest rate for each mortgage.
☐	☐	Did you pay PMI (Private Mortgage Insurance - also knowns as MIP - Mortgage Insurance Premiums) in 2021 for your residence or vacation home? If so, please provide the 1098 form where this amount is reported.
☐	☐	Did you claim a First Time Homebuyer Credit **with your 2008 return** for a home you **purchased in 2008**? If so, please provide a copy of your 2008 return if not prepared by our firm or previously provided to our firm. (There is a 15-year required payback of the credit.)
☐	☐	Did you purchase any solar energy, wind energy, geothermal, or fuel cell property or improvements? If so, **please provide the certification that your purchase qualifies for a tax credit, along with your receipt for the purchase**.
☐	☐	Did you make or purchase any energy efficiency improvements for non-business residences? These would include exterior windows, exterior doors, HVAC, etc. If so, **please provide your receipt for the purchase.**
☐	☐	If you answered yes to the previous question, have you taken the $500 maximum lifetime credit allowed for the residential energy credit?

2021	1040	US	Miscellaneous Questions

Yes	No	
☐	☐	Did you pay sales tax on the purchase of one or more new mobile homes, motor vehicles, or recreational vehicles? If so, please provide a copy of the bill(s) of sale. If the vehicle qualifies for a tax credit, please provide documentation.
☐	☐	Did you purchase a new vehicle in 2021 that qualifies for a tax credit (ie electric plug-in, alternative motor vehicle, etc)? If yes, please provide documentation.
☐	☐	Did you have any debts canceled or forgiven? If so, please include related documents and any Forms 1099-C or 1099-A.
☐	☐	Did anyone owe you money which had become uncollectible? If so, please provide details of the debt, the promissory note, **and** steps taken to attempt to collect the debt.

RETIREMENT PLANS

Yes	No	
☐	☐	Did you receive a distribution from a profit-sharing, retirement plan or individual retirement arrangement (including Traditional, 401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If yes, please provide **Form(s) 1099-R**.
☐	☐	**If you took a "coronavirus-related" distribution in the prior year (2020) from a profit-sharing, retirement plan or individual retirement arrangement (including Traditional, 401(k), IRA, SEP, SIMPLE, Qualified Plan, etc), AND you had elected to spread the income over 3 years, did you repay/recontribute any of the funds? If so, please provide documenatation and details including amount(s) and date(s) of repayments.**
☐	☐	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, ROTH etc.)? If so, please provide details if other than a 401(k) or Simple IRA deferral reported on Form W-2.
☐	☐	If it will benefit you, do you want to contribute to an IRA, SEP or SIMPLE IRA or to a ROTH IRA? (There is no longer an age restriction to contribute, but you must have earned income)
☐	☐	Did you transfer any amount from one retirement plan to another retirement plan (direct trustee to trustee rollover)? If so, please provide details.
☐	☐	Did you receive a distribution from a retirement plan that you subsequently rolled over into another retirement plan within 60 days of receiving the distribution? If so, provide the related documentation of the withdrawal and rollover.
☐	☐	Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2021? If so, please provide details.
☐	☐	Did you make a direct transfer from an IRA to a charitable organization, referred to as a QCD - Qualified Charitable Distribution? If so, please provide details.

2021	1040	US	Miscellaneous Questions

Yes No

☐ ☐ Did you take an IRA distribution (other than an RMD), or make a backdoor Roth IRA contribution, in 2021? If yes, please provide the FMV (Fair Market Value) of all your traditional IRAs as of 12/31/2021 (including SEP & SIMPLE IRAs).

____

____

☐ ☐ Did your spouse take an IRA distribution (other than an RMD), or make a backdoor Roth IRA contribution, in 2021? If yes, please provide the FMV (Fair Market Value) of all your spouse's traditional IRAs as of 12/31/2021 (including SEP & SIMPLE IRAs).

____

____

☐ ☐ If you are the beneficiary of an inherited IRA, have you **failed** to take your 2021 RMD (required minimum distribution)?

☐ ☐ If you and/or your spouse were 72 by 12/31/2021 (or age 70- ½ by 12/31/2019), and have an IRA, or qualified retirement plan (pension), have you **failed** to take your 2021 RMD (required minimum distribution)?

If you are not certain whether or not you took your RMD, please contact the custodian of your IRA for the RMD amount before you respond to our question.

☐ ☐ If you are self-employed, do you maintain a Money Purchase, Profit Sharing or 401-K Plan? If so, please provide a copy of the 12/31/2021 investment account statement for your plan.

EDUCATION

Yes No

☐ ☐ Did you pay any student loan interest for yourself or on behalf of a dependent? If so, please provide **Form 1098-E**.

☐ ☐ Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If so, please provide a copy of Form 1099-Q **and** details of the education expenses paid, including Form 1098-T from the college or school.

☐ ☐ Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If yes, please provide **Form 1098-T. This form is required in order to claim any potential credit**. Which year of studies (freshmen, sophomore, junior, senior, or post grad) was the student considered in 2021? _______________

☐ ☐ Did you incur any unreimbursed expenses, including personal protective equipment, working as a teacher, counselor, or principal for classes, kindergarten through grade 12? If so, please provide the total of those expenses.
$_______________

2021	1040	US	Miscellaneous Questions

Yes	No	
☐	☐	Did you **not** claim a dependent, in order to allow your dependent to claim a federal education credit?
☐	☐	Did you contribute to any Section 529 plan during 2021? If so, please provide the amount(s) contributed **in** 2021 for **each** beneficiary.

Beneficiary #1____
Beneficiary #2____
Beneficiary #3____

Yes	No	
☐	☐	Did you rollover funds from a Section 529 plan to an ABLE account where the beneficiary of the 529 plan is the same beneficiary as the ABLE account? If so, please provide details.

ITEMIZED DEDUCTIONS

Yes	No	
☐	☐	Did you incur a casualty loss because of damaged or stolen property which occurred in a **federally declared disaster area**? If so, please provide details and any amounts reimbursed by insurance.
☐	☐	Did you pay any deductible investment interest in 2021? This is interest on a loan where you used the proceeds to purchase an investment; or interest on a loan that is secured by investment property, such as a margin loan from a securities brokerage firm.
☐	☐	Did you pay any property taxes on any real property? If yes, please provide amounts paid **by property location** (if applicable). Please also provide any payment(s) that may have been made outside of a mortgage company.
☐	☐	Were any of the property taxes paid for non-rental investment property, lots or land? Please provide these amounts separately.
☐	☐	Did you pay out of pocket medical, dental, eye care, or prescription drug expenses **not** covered or reimbursed by health insurance, an HSA or a flexible spending account?

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)?

2021	1040	US	Miscellaneous Questions

Yes	No	
☐	☐	Do you expect your 2022 taxable income and withholdings to be different from 2021? If so, please describe any anticipated changes here or attach your own statement.

____

____

____

FEDERAL AND ARIZONA TAX CREDITS
(RECEIPTS ARE REQUIRED TO CLAIM THESE CREDITS)

Yes	No	
☐	☐	Did you make a contribution **in 2021 (or in 2022) for 2021** to a **State Qualified Charitable Organization (**provides **Assistance to the Working Poor**) **for the Arizona Tax Credit** of up to **$400 (single) or $800 (married filing joint)**? If so, please provide a copy of the receipt reflecting the date of contribution.
☐	☐	Did you make a contribution **in 2021 (or in 2022) for 2021** to a **State Qualified Foster Care Organization for the Arizona Tax Credit** of up to **$500 (single) or $1,000 (married filing joint)**? If so, please provide a copy of your receipt reflecting the date of contribution.
☐	☐	Did you make a contribution **in 2021 (or in 2022) for 2021** to a **Public or Charter School**, for the support of **Extracurricular Activities for the Arizona Tax Credit** of up to **$200 (single) or $400 (married filing joint)**? If so, please provide a copy of the receipt reflecting the date of contribution.
☐	☐	Did you make a contribution **in 2021 (or in 2022) for 2021** to a **Private School Tuition Organization** that provides **Scholarships or Grants to Qualified Schools for the Arizona Tax Credit** of up to **$1,219 (single) or $2,435 (married filing jointly)**? If so, please provide a copy of your receipt reflecting the date of contribution.
☐	☐	Did you make a contribution to the **Military Family Relief Fund eligible for the Arizona Tax Credit of up to $200 (single) or $400 (married filing jointly)**? If so, please provide a copy of the receipt reflecting the date of contribution.
☐	☐	Do you believe you qualify for any other Federal or State Tax credit or deduction that is not listed here or discussed elsewhere in your Tax Organizer? Please provide details including receipts.

____

____

FOREIGN

Yes	No	
☐	☐	Did you have any foreign income or pay any foreign taxes, **other** than from U.S. brokerage investments?

2021	1040	US	Miscellaneous Questions

Yes	No	
☐	☐	Did you have a direct or indirect interest in, or signature or other authority over, a financial account in a foreign country, such as a bank account, securities account, **cryptocurrency**, foreign annuity, foreign pension, foreign life insurance or other financial account? If so, please provide documentation and details.
☐	☐	Do you directly or indirectly own shares of stock in a non-publicly traded foreign corporation, Passive Foreign Investment Corporation, or have a direct or indirect interest in a foreign partnership, a disregarded entity, or were you a beneficiary of a foreign trust? If so, please provide details.
☐	☐	Do you own property or rental real estate in a foreign country? If so, please provide details of the type of property and in which country it is located.
☐	☐	Did you receive a distribution from, or were you the grantor of, or transferor to a foreign trust? If so, please provide details.
☐	☐	Did you receive any gifts or any bequest from foreign individuals or entities in 2021? If so, please provide details.

MISCELLANEOUS

Yes	No	
☐	☐	Do you want to Opt-out of electronically filing your tax return? If so check **YES** and attach the "Taxpayer Choice Statement to File in Paper Format", which can be found on our website www.buterbaughcpa.com, click Client Resources, then under the Individual header, click "Taxpayer Choice Statement to File in Paper Format".
☐	☐	If you request direct deposit of refunds, has your bank or bank account changed since last year? **If yes, or you did not utilize direct deposit last year, please provide a copy of a voided check.**
☐	☐	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 our firm?
☐	☐	**IF** you were a member of the Armed Forces (or their spouse or dependent) did you incur moving expenses pursuant to a military order and incident to a permanent change of state?
☐	☐	Are you paying interest on a loan for a boat or recreational vehicle that has basic living accommodations, such as sleeping, restroom and cooking facilities? If yes, please provide interest statement & payee information.

2021	1040	US	Miscellaneous Questions

Yes	No	
☐	☐	Did you engage the services of any household employees to whom you paid more than $1,000 in any quarter, or more than 2,100 in 2021? If yes, provide a copy of the W-2(s) issued to each household employee.
☐	☐	Did you make contributions to a Health Savings Account (**H**SA) for 2021? If so, please provide a copy of **Form 5498-SA** and details of deposits. (This applies to **H**SA plans only, if you had an **F**SA - Flexible Spending Account, please select No)
☐	☐	Did you have distributions from a Health Savings Account (**H**SA) in 2021? If so, please provide a copy of **Form 1099-SA** and details of any distributions that were not used for qualified medical expenditures. (This applies to **H**SA plans only, if you had an **F**SA - Flexible Spending Account, please select No)
☐	☐	Did you receive a federal or state pension? If so, please provide the **Form 1099-R**.
☐	☐	Were you notified as to an adjustment, or audited, by either the Internal Revenue Service or a State taxing agency? If so, please provide a copy of the notice or report.
☐	☐	Did you or your spouse make any gifts to any one individual or trust where the accumulated total exceeded $15,000 in cash **or** value? If yes, please provide details.
☐	☐	Did you inherit or purchase any other real property in 2021 that you have not already indicated or identified? If yes, please provide details.
☐	☐	Did you pay or receive alimony in 2021?
☐	☐	If you answered yes to the previous question, was your divorce decree finalized or modified after 12/31/18? If so, please provide a copy of the decree that was finalized or modified post 12/31/18.
☐	☐	If you do **not** typically itemize, did you make any cash/check/non-cash charitable donations (aside from those made to AZ Tax Credit Organizations)? If so, please provide the totals below for each cash and non-cash donation:

Cash/Check/Credit Card Donations: $_______________
Non-Cash Donations (Thrift Shop Value): $_______________

(Clients that typically itemize, please ignore the above question and respond in the sections that follow for Charitable Contributions)

2021	1040	US	Miscellaneous Questions

ESTATE CHECKLIST

Yes No

☐ ☐ Do you have a will or living trust which has been updated within the last 5 years?

☐ ☐ If you do not have a will or living trust, would you like a referral to estate attorneys?

☐ ☐ Have you designated appropriate primary and contingent beneficiaries for all of your insurance, investment and retirement accounts?

CHARITABLE CONTRIBUTIONS - IMPORTANT

Charitable contributions of any amount are no longer deductible unless you have a proper receipt. There have been recent court cases where the courts have disallowed significant deductions for charitable contributions where the taxpayers did not have a proper receipt. Since a receipt is required before we are allowed to claim a deduction for a contribution, please review the following documentation requirements and indicate whether or not you have the required documentation. If an item is not applicable, please indicate N/A in the yes or no column.

Contributions Made In Cash or by Check, Debit/Charge Card. The law requires that you have a receipt, letter, or other written communication from the charity documenting all charitable contributions made in cash. For contributions make by check, the law requires that you either have a receipt, a copy of a canceled check, or some other bank record (e.g. bank statement.) For contributions made by debit or charge card, you are required to either have a receipt or a bank record (e.g. bank statement, credit card statement, etc.) **Please see the following additional requirements if the contribution is $250 or more.**

Yes No

☐ ☐ Do you have the required documentation for contributions made by cash, check, or debit/charge card?

Contributions Of $250 Or More. For all contributions by individuals of $250 or more, the law requires a receipt (written acknowledgment) from the charity to which you made the donation and amount of contribution as well as a statement as to whether you received anything in return for your contribution. If you received goods or services in return for the contribution, the receipt must include a description and an estimate of the value of the goods or services received in return for the contribution. If the goods or services received consist solely of intangible religious benefits, the receipt must include a statement to that effect. No charitable deduction is allowed for a payment to a higher educational institution in exchange for which the payor receives the right to purchase tickets or seating at an athletic event

☐ ☐ For all charitable contributions of $250 or more, do you have the required documentation?

2021	1040	US	Miscellaneous Questions

Non-cash Contributions.

Yes No

☐ ☐ Did you make non-cash contributions in 2021? If so, and the total of all items for 2021 exceeded $500, please provide a copy of the receipt(s), the date(s) of contribution, the recipient(s) of the donation, as well as a list of items donated, along with their thrift shop values.

Contributions of Clothing or Household Items. Generally, a deduction is not allowed for a charitable contribution of clothing or household items unless the items are in good used condition or better. Household items generally include furniture, furnishings, electronics, appliances, linens, and other similar items.

Yes No

☐ ☐ Were your contributions of clothing or household items in good used condition or better?

IF YOU HAVE COMPLETED THE ABOVE QUESTIONNAIRE, GREAT JOB!
YOU HAVE DONE YOUR PART TO HELP ENSURE YOU PAY THE LOWEST TAX POSSIBLE THIS YEAR.

☺