



TAX SERVICES

Important Information P-l-e-a-s-e Read All Pages Front and Back

Welcome,

I look forward to serving you this year. Because this is our first year, I may need more information than usual from you. I would like your last 3 years of returns. If your home loan is not your original loan, I will also need your original purchase documents and each refinance as the deductible interest laws changed significantly in 2018.

I have also attached directions to the office. Please do not bring critters unless they are certified service animals as other clients may have allergies.

There are a number of enclosures: "Memorandum of Understanding" (to be signed by you **and** your spouse if applicable), the "Use Consent Form on the back" and the Tax Organizer. All documents **must** be completed **before** your appointment or extra charges will apply. See "What's New" for the latest tax information for 2019 and 2020. Some of it is good news.

Please note that some sections of the organizer are noted with special instructions. Please review and complete **each** section, answer **all** the questions and **sign** the Organizer where indicated.

Please bring your **actual** property tax and DMV bills if you itemize because the whole bill is not deductible. If you want me to look them up, I charge \$3 for each document.

If you have had or are in the middle of a foreclosure, short sell, loan modification, bankruptcy or cancellation of debt please let me know in advance.

I am available for in-office tax consults at my hourly rate of \$50.00 with a 30 minute minimum. **E-mail consults are at the same rate with a 15 minute minimum.** Any verbal advice may be tentative, incomplete or not fully reviewed so that you may **only** rely on written advice. Billable time includes the meeting plus time required to put the advice in writing and to prepare any calculations required to fully answer the question.

I will do any required returns for dependent children for a flat \$50 due to the interplay of overlapping tax rules between parent and a dependent child. Especially for Children with investment income or those who have college education expenses. Working both ends against the middle can end up with overall tax savings for the family unit.

There are also discounts for getting your "stuff" in early:

Appointment by 2/28 15% off, Appointment by 3/15 8% off. These discounts will only apply if your return can be filed by 4/15. **You will probably need to be put on extension if you don't come in by 3/31.**

Please remember that I give a \$15 referral thank you for each new client you refer that results in a completed return. New clients receive a 10% discount too.

Any clients who is active duty or retired military or public safety officer (police, fire etc.) get a 15% discount. Since I have to make some money, Clients who receive this discount do not get a early bird discount too.

Sincerely,

Janet Stotler, EA.

JS Associates 10 Commandments of Tax Prep

1. I can't discuss any other client with you even if they are a family member and you referred them. And vice versa. Including whether or not they have "come in" yet or not. This is the law for tax professionals under IRS regulations. I'd kinda sorta like to keep my license. I worked hard for it.
2. All of your documents are kept out of sight of non staff eyes and are locked up at night in file cabinets and behind interior locked doors. I have an alarm system as well.
3. All of your information stored on my computers is secured by password and bitlocker encryption and by system access protection. Firewalls, Routers, Anti Hacking etc. My clients privacy protection is our utmost concern. My online backup service has military grade encryption.
4. I work hard to find all the deductions you are entitled to by law.
5. You fill out my organizer even if it is a pain. This will help me accomplish the goals of #4. The organizer will remind you to tell me since I can't possibly ask every client every question that might uncover a deduction. Well, I could but then I would have to raise my rates big time.
6. You give me all requested information in a timely manner and don't make me call at the last minute. I charge extra if you "drop off" requested information multiple times because it takes extra time to see if you brought the rest of the information "this time". You must provide any documentation I ask to see and answer any of my questions even if you don't think its needed. I wouldn't ask if I didn't think it was. You are paying me to be the judge of that.
7. You tell us about **all** sources of funds you received. Even if you don't think it is or should be taxable whether or not it was reported to the IRS on an income reporting form. I get to decide if it's taxable or not. Due to the operation of the earned income tax credit, you must tell me about any expenses connected with that income. In this case, IRS wants us to be sure we are not reporting too much income! How's that for a twist?
8. You must have the documentation required for any expenses you want to deduct. Receipts, canceled checks, mileage logs. If you don't have the required-by-law records then you can't take a deduction. There are some receipts I **will** ask to see. Charity receipts for example.
9. I will provide documentation in support of the intended treatment of any item of income or expense to any client who requests. However, I get to make the final determination of how the item is treated on the return (or if it's included at all) because that's my signature on the return. If we can't agree you will be respectfully requested to go elsewhere.
10. This is a professional office and I treat my clients with respect and expect the same in return. This means no "off color" jokes, suggestive comments or derogatory comments in regards to gender, race, religion, and politics etc. I would prefer to concentrate on preparing your return instead of figuring out a tactful response. Especially since tact is not one of my strong suits.



TAX AND BOOKKEEPING

MEMORANDUM OF UNDERSTANDING FOR TAX PREPARATION

Fees for Services

Tax Preparation Fees are based on the number and complexity of the forms prepared not the amount of your tax liability. **Fees will be payable upon completion of the return before it is electronically filed and before any copies of the return are released.** A \$10 fee will apply if you require more than 2 visits to bring in any information requested in writing during the initial appointment. If additional information is discovered after the return has been run or filed, additional charges will apply to amend or rerun the return. Hourly charges will apply if additional services are needed to correctly prepare the return such as preparing worksheets to allocate certain expenses or incomes among required categories or to conduct research on unique items. Optional services include contact with taxing authorities, third parties or assistance in organizing records, totaling receipts etc. The rate is currently \$50 an hour.

Preparer Responsibilities

Your return(s) will be prepared based solely on the information you provide to take advantage of every legal means to reduce your income tax. Tax preparers are **required by law** to determine if information provided appears reasonable and to ask for clarifying information when needed. If any questions are not answered to my satisfaction or requested documentation or information is not provided in a reasonable amount of time, services will be withdrawn.

I will discuss the completed return with you so that you have an opportunity to bring to my attention any income or expenses that need to be adjusted before the returns are filed. If the IRS finds that additional tax is due, I am not responsible for any extra liability incurred due to incorrect, incomplete or omitted information on your part. It is your responsibility to tell me about all your income.

If an error occurs, you are responsible for any tax due because you would have owed that anyway. Please bring any errors to my attention immediately. I will file corrected returns for free if it is my error. Also, bring any letters from the IRS/State to my attention immediately and do not do anything without checking with me first including cashing any unexpected refunds.

Client Responsibilities

It is your responsibility to have all the necessary documents gathered and ready at the time of appointment. All items of income and expense must be totaled by category and entered on the organizer unless you have third party forms or you have a summary schedule of your own. You must have supporting documentation available in case of audit. I may ask to see documentation in some cases. You must tell me about any trading of goods or services (bartering) as well as any funds received regardless of source or whether or not you think it is taxable. I need all of your information by 3/31 to guarantee on time filing. An extension of time to file is not an extension of time to pay. An educated guess as to your balance due (if any) must be made at that time. If you have not provided me with enough information to make an educated guess, you must file your own extension. I am not responsible for any penalties or interest you incur due to my under guess based on incomplete information. If you do not provide information in time to file by the extended due date and you owe money, there will also be penalties and interest on late filing for which I am not responsible either.

Joint Return Disclosure

Filing a joint return usually is tax advantaged. However, filing a joint return subjects the spouses to joint and several liability. Each spouse is fully liable for any taxes due for jointly filed returns. Joint returns cannot be amended into 2 separate returns once the original due date of the return has passed. Please let me know if you would like to file separate returns. Tax preparation fees will be charged for both returns. There will be an additional agreement if I am to prepare both returns due to potential conflict of interest issues. Otherwise, I will be able to only prepare one spouses return. The other spouse will have to make other arrangements.

Privacy Policy and other legal matters

Client information is never released to third parties (including spouses if filing separately) without prior written authorization. This does not apply to Government agencies or court orders as there is no Preparer/Client confidentiality privilege for tax return and includes all communication (written or oral) and any work papers or other documents in my possession. Therefore, if there are any matters associated with your return that involves the breaking of any laws including tax laws, you should retain an attorney who specializes in criminal tax matters to prepare your return and you should not tell me anything about the matters except to say you need to retain an attorney. This applies to returns under audit as well if you have knowingly omitted income or inflated your expenses or have no supporting documentation for your expenses. I can give you the name of an attorney who specializes in Audit Controversy cases.

Any staff sign a confidentiality agreement with regards to your return and records. Your records are always secured away from the eyes of any third parties and our computer systems have security features designed to impede inappropriate access.

Client Signature: _____

Client Signature: _____

Date Signed: _____

Date Signed: _____



TAX AND BOOKKEEPING

Authorization For Use Of Tax Return Information

Federal law requires this consent form be provided to you.

You are not required to sign this form. I can't condition providing tax preparation services on your whether or not you consent to have your information used for purposes other than to prepare your return. Your consent is valid for the date you specify or one year.

This consent form must be signed prior to the earlier of the return being provided to you or the use of the information provided for tax return preparation services being used for some other purpose.

I am aware that Janet Stotler, EA. DBA JS Associates is in the business of providing services beyond tax return preparation. I consent to the use of my tax information for the purpose of any of the following items either by phone or email.

Initial Below-(both spouses)

_____ Tax Advice and planning regarding actions already taken, actions I am considering taking or information regarding new laws pertinent to my financial or tax situation.

_____ Contacting me regarding law changes that may impact a prior or future return.

_____ Responding to other tax and financial questions I may have.

_____ Providing any other services I may request such as bookkeeping, tax representation, or assistance with personal finance issues.

_____ Using my email address to set up an account in a secure 3rd party client portal in order to exchange sensitive documents securely instead of by regular unsecured email.

Having full knowledge of my rights in these matters, I affirmatively state that such services are an integral part of the total services I may wish JS Associates to provide. I authorize JS Associates to use any tax return information from any current or prior year, which I have furnished, to provide any services I later request that require JS Associates to refer to already filed returns or other information in JS Associates possession in order to provide the requested service.

I understand that beyond the specific purpose of providing services I request, none of my information will be disclosed to any other person, business or for any purpose not specifically allowed by law or by subsequent approval by me.

Signature: _____ Date: _____ Expiration Date _____

Signature: _____ Date: _____ Expiration Date _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov

2019 Individual Taxpayer Organizer

Read each sections instructions. Fill in **all** sections (even returning clients) and answer **all** questions. If a field does not apply, enter N/A instead of leaving blank. Bring all official year end documents. Don't bring receipts unless so indicated but don't enter deductions unless you have receipts or other appropriate supporting documents. Call with any questions.

Taxpayer				SSN		
First	M.I.	Last	Email	IP PIN		
Occupation		Date of birth		Are you new to our firm? Yes No		
Address		City		State		Zip
County		Home phone		Work or cell		
Driver's License	No.	State		Issue Date		Exp. Date
Spouse				SSN		
First	M.I.	Last	Email	IP PIN		
Occupation		Date of birth		Are you new to our firm? Yes No		
Address <small>(If different from Taxpayer)</small>		City		State		Zip
County		Home phone		Work or cell		
Driver's License	No.	State		Issue Date		Exp. Date
If you moved during 2019, enter your previous address.				Date of move		
Marital status at 12/31/19: Single Married Separated Widow(er) Registered Domestic Partnership (RDP) Unsure Were you divorced or separated during the year? Yes No Were there any deaths in the family? Yes No Individuals who are in registered domestic partnerships (RDPs) and civil unions are not considered married for federal tax purposes. Have you received any notice from the IRS or state revenue department within the past year? Yes No						
Names of dependent children						
Child's full name	Social Security #	IP PIN	Date of birth	Months lived in home in 2019	Relationship to taxpayer	College student?
Did any of the children have income above \$1,100 for the year? Yes No Do any of the children have a disability? Yes No Is it anticipated that a different taxpayer will seek to claim a child listed above as their dependent for tax year 2019? Yes No						
Other dependents or people who lived with you						
Name	Social Security #	IP PIN	Date of birth	Months lived in home in 2019	Relationship	Income
Bank information: Use for Direct deposit of refund Direct debit of balance due Name of bank Checking Savings Routing transit number Account number Ask your tax preparer for information about depositing a refund into an IRA account or splitting the deposit into more than one account.						

See Note

Note: This means even mowing lawns etc. If there was child support or other sources of funds like AFDC or Social Security benefits for any child I need to know that too.

Fill this page in only for items you did not get a reporting form for. Please review each section to make sure you are not missing anything. You can use additional paper if needed.

Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

Indicate "T" for taxpayer, "S" for spouse, "J" for joint

Provide additional statements if more room is needed

Forms W-2—Wage and Tax Statement

T/S	Employer name	T/S	Employer name
	1)		4)
	2)		5)
	3)		6)

Forms 1099-INT—Interest Income

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-DIV—Dividends and Distributions

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-R—Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

If the distribution is before age 59½, give a reason to determine if an exception to penalty applies.

Tax-Exempt Interest (such as municipal bonds—include statement)

Payer	\$	Payer	\$
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Other Income

State tax refund	\$	Other	\$
Unemployment compensation	\$		\$
Social Security (taxpayer)—provide SSA-1099 or RRB-1099	\$		\$
Social Security (spouse)—provide SSA-1099 or RRB-1099	\$		\$
Unreported tips	\$		\$
Business income (see <i>Sole Proprietorship Tax Organizer</i>)		Stock sales	See "Sales and Exchanges Worksheet" below.
Rental income (see <i>Rental Property Tax Organizer</i>)		Sale of other property	

Sales and Exchanges Worksheet

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements.

Description of property	Purchase date	Cost/basis	Sale date	Sale price
		\$		\$
		\$		\$
		\$		\$

Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
- Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

Please bring receipts for charitable contributions but not medical except long term care insurance bills. Please review each item so nothing is missed. Bring any reporting forms sent to you.

Itemized Deductions Worksheet Federal has changed not California

Deductions must exceed \$12,200 Single, \$24,400 MFJ, \$18,350 HOH, or \$12,200 MFS to be a tax benefit.

Medical Expenses. Must exceed 10% of income to be a benefit—include cost for dependents—do not include any expenses that were reimbursed by insurance.

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$
Medical miles: _____ @ 20¢			

Taxes Paid. Do not include taxes paid for full or partial business or rental-use property, including business use of the home.

State withholding	<i>Reported on W-2</i>
State estimated taxes—paid in 2019	\$
Real estate tax—residence	\$
Real estate tax—other	\$
Personal property taxes	\$
Property tax refund—received in 2019	\$ ()
Foreign tax paid	\$
Other	\$
Other	\$
Other	\$
Balance paid in 2019 from prior year state returns (do not include interest or penalties)	\$
Did you keep receipts for sales tax paid during 2019?	Yes No
Did you purchase a car, plane, boat, or home in 2019?	Yes No
Sales tax paid \$	Purchase paid \$ Date

Interest Paid. Do not include interest paid for full or partial business or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.

Main home	\$	Equity loan	\$
Second home	\$	Equity loan	\$
Points	\$	Investment interest	\$

Did you pay a mortgage insurance premium when you purchased your home? Amount \$ Date

Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all contributions.

Cash	\$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$
Did you transfer funds from an IRA directly to a charity? Yes No	\$
Charitable mileage	

Casualty and Theft Losses

If you suffered any sudden, unexpected damage or loss of property, or a theft in a federally-declared disaster area, provide details to your tax preparer. Yes No

Miscellaneous Itemized Deductions. Miscellaneous itemized deductions subject to the 2% AGI limitation are no longer deductible on the federal return. However, these expenses may still be deductible on your state return. For use of home, auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer? Yes No

Dues	\$	Subscriptions	\$
Investment expenses	\$	Supplies	\$
Job education	\$	Tax prep fees	\$
Job seeking	\$	Tools	\$
Legal fees	\$	Uniforms	\$
Licenses	\$	Union dues	\$
Safety equipment	\$	Other	\$

Other Deductions. The following deductions are not subject to a 2% of income limit.

Gambling losses	\$	Federal estate tax on IRD	\$
Impairment-related expenses	\$	Loss from box 2, K-1, Form 1065B	\$

Other Deductions or Questions

- Notes:**
- Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
 - Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
 - Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum \$250 each.	\$
Health savings account deduction (HSA).	\$
Self-employed SEP, SIMPLE, and qualified plans. Some contributions for 2019 may be made in 2020.	\$
Self-employed health insurance deduction. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	\$
Penalty on early withdrawal of savings.	\$
IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Some contributions for 2019 may be made in 2020.	\$
Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply.	\$
Tuition and fees deduction. Qualified tuition and fees if not claiming education credits. Income limits apply.	\$
Moving expenses. Available only to members of the Armed Forces (or their spouses or dependents) on active duty that move pursuant to a military order and incident to a permanent change of station.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer

Estimated Tax Payments — Paid for tax year 2019 not paid in 2019 for 2018

<i>Installment</i>	<i>Date paid</i>	<i>Federal</i>	<i>Date paid</i>	<i>State</i>
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2018 overpayment?		\$		\$
Total		\$		\$

Tax Preparation Checklist

Please provide the following documentation:

All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.

Form 1095-A (for health insurance purchased through a public exchange), Form 1095-B (for health insurance purchased outside of a public exchange), or Form 1095-C (for employer-provided health insurance coverage).

If you are a new client, provide copies of last year's tax returns.

The completed Individual Income Tax Organizer. **Note:** If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."

Copy of the closing statement if you bought or sold real estate.

Mileage figures for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.

Detail of estimated tax payments made, if any.

Income and deductions categorized on a separate sheet for business or rental activities.

List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions.

Copy of all acknowledgement letters received from charitable organizations for contributions made in 2019.

Tax Return Preparation

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a copy in the future.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities. For a joint return, both taxpayers must sign.

<i>Taxpayer</i>	<i>Spouse</i>	<i>Date</i>
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Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

All these questions must be answered as well as the next page of questions.

Questions — All Taxpayers										(Provide related statements or other documentation.)	
"You" refers to both taxpayer and spouse — enter "?" if unsure about a question.											
LIFESTYLE & TAXES	Yes	No	Are either you or your spouse legally blind?								
	Yes	No	Did you pay or receive alimony in 2019? <i>Paid Received \$</i>				<i>Recipient's SSN</i>		<i>Date of divorce or separation</i>		
	Yes	No	Did you have health insurance for you, your spouse, and all dependents for the entire year?								
	Yes	No	Did you purchase health insurance through a public exchange?								
	Yes	No	Will there be any significant changes in income or deductions next year, such as retirement? or family structure?								
	Yes	No	Have you paid alternative minimum tax (AMT) in previous years?								
	Yes	No	Did you pay anyone for domestic services in your home? Gardening, Dependent Care, Cleaning/Cooking								
	Yes	No	Did you purchase a new energy-efficient car, truck, or van?								
	Yes	No	Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?								
	Yes	No	Are you a member of the military?								
	Yes	No	Were you a citizen of or lived in a foreign country? or received any foreign funds including gifts?								
	Yes	No	Do you own or have financial interest in a foreign bank or financial account? Or are a signer on any account?								
	Yes	No	Would you like to allow your tax preparer or another person to discuss your return with the IRS? <i>Designee's name Phone number PIN (any five digits)</i>								
	CHILDREN & EDUCATION	Yes	No	Were any children born or adopted in 2019? (Provide statement for other expenses.)							
Yes		No	Were any children attending college?		<i>Year in college</i>	Paid by you: Tuition \$		Student loan interest \$		Books \$	
						Paid by student: Tuition \$		Student loan interest \$		Books \$	
Yes		No	Did you pay any tuition for a private school for a dependent or take classes yourself?								
			<i>Student</i>						<i>Amount paid \$</i>		
			<i>Name and address of school</i>								
Yes		No	Did you pay for child or dependent care so you could work or go to school? (add statement if needed)								
			<i>Name of provider</i>						<i>EIN or SSN</i>		
			<i>Address</i>						<i>Amount paid \$</i>		
Yes		No	Do you have any children who earned more than \$2,200 of investment income?								
Yes	No	Did you make any contributions to a 529 plan in 2019?									
INVESTMENTS	Yes	No	Did you, or will you, contribute any money to an IRA for 2019?						Traditional IRA		Roth IRA
	Yes	No	Did you roll over any amounts from a retirement account in 2019?								
	Yes	No	Did you sell or transfer any stock or sell rental or investment property?								
	Yes	No	Did you receive any income from an installment sale?								
	Yes	No	Did you have any investments become worthless or were you a victim of investment theft in 2019?								
	Yes	No	Were you granted, or did you exercise, any employee stock options during 2019?								
	Yes	No	Did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?								
DEDUCTIONS	Yes	No	Did you pay any interest on a loan for a boat or RV that has living quarters? If yes, provide details.								
	Yes	No	Did you pay sales taxes on a major purchase in 2019, such as a vehicle, boat, or home?								
	Yes	No	Did you make any charitable contributions in 2019? Provide receipts or cancelled check copies for all contributions.								
BUSINESS	Yes	No	Did you work from a home office or use your car for business?								
	Yes	No	Did you receive income from a sharing/gig economy activity (e.g. Airbnb, Uber, etc.)								
	Yes	No	Do you own a business or an interest in a partnership, corporation, LLC, farming activities, or other venture?								
HOME	Yes	No	Did you purchase or sell a main home during the year? If yes, provide closing statement.								
	Yes	No	If you sold a home, did you claim the First-Time Homebuyer Credit when it was purchased? If yes, provide details.								
	Yes	No	Did you refinance a mortgage or take a home equity loan? (Provide closing statement)								
	Yes	No	Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?								
	Yes	No	Did you make any new energy-efficient improvements to your home? If yes, provide details.								
State information Full-year resident Part-year resident Nonresident States of residence during 2019 and dates School district Do you rent or own your home? Rent Own If you rent your home please provide name, address and phone # of landlord(s), addresses where you lived and dates lived there for Calif renters credit.											

Please Answer Each Question Carefully by Circling The Appropriate Letter Y = Yes, N = No, N/A = Not Applicable, ? = I don't understand this question.	
Answer	Question
Y N N/A ?	Would you or your spouse like to designate \$3 to go to the Presidential Campaign Fund?
Y N N/A ?	Are you sure you have received all of your W2's, 1099's, Social Security or other income statements?
Y N N/A ?	If you had any Foreign accounts, was highest combined value in US dollars during the year more than \$10,000? If so, I will need to know the highest amount of combined value at any time during the year. <u>Please bring your statements for the year with you.</u>
Y N N/A ?	Did you gift anyone a total of more than \$15,000 of cash or FMV of property last year?
Y N N/A ?	If you are receiving/paying Alimony was your agreement entered into or modified after 12/31/2018?
Y N N/A ?	Did you inherit anything last year? Property (personal or real), stocks, Retirement accounts, etc.?
Y N N/A ?	If you made contributions to a Health or Medical Savings Account (HSA/MSA) is it an individual or family account? <u>Put anything in or take anything out?</u>
Y N N/A ?	Did you take out or did you already have a loan against your 401K account?
Y N N/A ?	Do you have or do you intend to have a "self directed" IRA that is invested in non traditional assets? If so, <u>lets talk about the rules for these so you don't end up with a nasty tax surprise.</u>
Y N N/A ?	If you have been a victim of Identity theft, has the IRS been notified of this development and given you a special ID #? (California should be notified too but they don't have special #'s-yet)
Y N N/A ?	Did you help support a relative that does not live with you but who resides in US or US Possession that is a US Citizen or National for whom you can provide proof of support?
Y N N/A ?	If you have rentals or a business, did you spend anything on equipment or improvements for disabled access?
Y N N/A ?	Did you do any Gambling last year? If so, please provide your records of wins and losses for each day. <u>This includes casinos or private gambling events like "friendly" informal poker games etc.</u>
Y N N/A ?	Any other sources of funds? Hobbies, Odd jobs, Prizes, Rewards, Jury duty, illegal activities, EBay, Garage Sales. Etc.? <u>Also did you do any bartering. These are all taxable items!</u>
Y N N/A ?	Did you receive a refund of expenses deducted in prior years? Example: Property tax refunds, medical insurance etc.
Y N N/A ?	Do you have any Savings Bonds in your name or in your dependents names?
Y N N/A ?	Did you receive any State/Utility rebates for vehicles, appliances, energy improvements or turf removal?
Y N N/A ?	Did you use buy, sell, or use Bitcoin or other virtual currency last year or engage in any trades or any other virtual currency transactions.
Y N N/A ?	Did you purchase any stock in an retirement account that you sold for a loss in a non retirement account within 30 days before or after that purchase?
Y N N/A ?	If you are taking required minimum distributions that you don't need and are charitably inclined, would you like information on the tax benefits of directly donating some or all of the RMD to charity?
Y N N/A ?	Did you make any charitable contributions direct from an IRA?
Y N N/A ?	Did you receive any settlements from a lawsuit or have one pending?
Y N N/A ?	If you have a solar energy system, did you sell any excess electricity to your electricity provider?
Y N N/A ?	Did you make any student loan repayments on your own or your child's loan?
Y N N/A ?	Were any education expenses paid for through scholarships etc., education savings accounts, savings bonds, GI Bill or by someone else?
Y N N/A ?	If there were education expenses, was the person the expenses were for ever been convicted of a felony?
Y N N/A ?	Did you or your spouse take any college classes?
Y N N/A ?	Did you make home changes required in order to assist with daily living or for prescribed treatment?
Y N N/A ?	Did you receive any Cobra Health Insurance Premium Subsidies? Did you reduce the amount of your claimed medical expense by the subsidy?
Y N N/A ?	Do you/spouse have Long Term Care Insurance? Provide amount paid for each of you. Is the cost included in your medical insurance totals?
Y N N/A ?	If you received a prescription for medical marijuana other than for Hemp based CBD did you include the cost in the total cost of your prescriptions for listed on the organizer or other document you provided to

Answer	Question
Y N N/A ?	Did you have any unreimbursed expenses incurred for volunteer work for a charity?
Y N N/A ?	If you have a California Refund would you like to designate any part of it to go directly to a charity listed on the Calif return? If so, up to how much?
Y N N/A ?	Did you purchase items out of state, by mail or Internet that you didn't pay California Sales Tax on?
Y N N/A ?	New Clients: Are you, your spouse and all of your claimed dependents US citizens born in the USA or have been naturalized ?
Y N N/A ?	New Clients: Do you have a will or Family Trust set up?
Y N N/A ?	New Client: Do you own or have any interests in a business such as a partnership, corporation, LLC, association, joint venture, own a rental or rent out part of your own house?
Y N N/A ?	New Clients: Did you inherit property, stock or other assets in a previous year that you still own now?
Y N N/A ?	New Clients: Did you take a Homebuyers Credit for your home? What Year Fed, Calif or Both?
Y N N/A ?	New Clients: Do you have a "mortgage interest credit certificate"? You will know if you have one. You apply for it with the Fed Govt. This is not the same as mortgage interest.
Y N N/A ?	New Clients: Have you ever used your home in part or full as a rental or for business?
Y N N/A ?	New Clients: Have you in prior years received any energy or other credits for improvements to property you own?
Y N N/A ?	New Clients: If you own a home or rental property, was there any gain from a prior property that had been rolled into that property through the old home gain exclusion rules or the 1031 business property
Y N N/A ?	New Clients: Have you in prior years refinanced the mortgage on any property you own. Please provide closing statements of the original purchase and subsequent refinances.
Y N N/A ?	New Clients: Have you checked your retirement or life insurance accounts to make sure your beneficiary designations are correct? You don't want the wrong person to inherit your money.
Y N N/A ?	New Clients: Did you ever contribute money to a traditional Ira's that you did not get a deduction for. Federal or State?
Y N N/A ?	New Clients: Did you have any state penalties from early retirement fund withdrawals on last years tax return?
Y N N/A ?	New Clients: Have you previously done a Roth Conversion? What Year?
Y N N/A ?	New Clients: Do you have any retirement accounts. IRA's, Annuities, 401K's etc.?
Y N N/A ?	New Clients: Do you have any basis in any of your retirement accounts. If you don't know what this is circle the ? mark.
Y N N/A ?	New Clients: Do you have any unsold stock from exercise of ER options from prior years?
Y N N/A ?	New Clients: Are you making installment payments to the IRS or FTB or have any unpaid taxes or unfilled returns?
Y N N/A ?	New Clients: Have you ever filed for Bankruptcy or claimed insolvency on a tax return?
Y N N/A ?	New Clients: Have you ever had earned income credit disallowed?
Y N N/A ?	New Clients: Military: What is your home of record? If Married did your spouse also live with you in that state?
Y N N/A ?	New Clients: Military: Did you serve any time in the Sinai from June 2015 forward that was not treated as tax excluded? It is now a combat zone and amended returns can be filed.
Y N N/A ?	New Clients: Are you a retired public safety officer w/ medical insurance being directly deducted from your pension check?

Additional Information or Questions For JS Associates

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