



Dear Client :

We appreciate the opportunity to assist you with your tax and financial needs and look forward to working with you this year. Enclosed please find your 2021 income tax organizer.

We will be accepting return information beginning Monday, January 31st and are asking that your tax package be submitted to our office no later than Friday, March 25th. This will allow us the time to ensure that all returns receive an appropriate amount of attention before completion.

We will have a limited number of days and times available for tax appointments which will take place in a virtual setting either by video or phone. If you are a new client to us, your tax situation has changed significantly, or you have experienced any unusual 2021 tax activity, please be sure to contact us to setup a time to talk. Otherwise, we request that you deliver your information to us without an appointment.

Available methods for delivering your tax package will be to drop it off, mail it in, or to upload the documents via your online account. You may use our drop slot accessible from outside our office for secure personal delivery of your tax package. Whatever method you choose, please remember to include your signed engagement letter and completed questionnaire with your tax documents. We will have extras available outside our office door if needed, but we encourage you to complete them in the safety of your own home before arriving.

We will focus our attention on reaching out to you during the return preparation process. By having our conversations with you during this time, it will help us give you more accurate answers to questions and allow us to bring up important topics identified during the preparation of your returns.

There is a note page included in your organizer for your questions and concerns. We will contact you to go over any items that you list on this page. You may also call or email with questions that come up after you have delivered your tax information to us. We will respond as soon as we are able and would be happy to schedule a phone or video consultation/pick-up appointment to go over any final questions and to advise you on changes that you may want to make for the coming year. As always, we are also available throughout the year for tax-planning advice.

There are some unique items that you will need to report to us this year. We will need to know the amounts you received for the third stimulus payments that were sent out starting in March, 2021. Those of you with children, will also need to report to us the amounts received for the advance child tax credits. IRS is sending you letters regarding both of these items in January 2022. Please send us the letters confirming the amounts you received or sign up for an online account at IRS.gov to access the information. We are unable to look up these items for you.

There were also some retroactive tax law changes made for 2020 at both the federal and state levels. As a result, you may have received additional refunds if your returns were filed before the changes were enacted. Please remit to us any correspondence you received in regard to these items.

The IRS doesn't *initiate* contact with taxpayers by email, text messages or social media channels to request personal or financial information. This includes requests for PIN numbers, passwords or similar access information for credit cards, banks or other financial accounts. Phishing is a scam typically carried out through unsolicited email and/or websites that pose as legitimate sites and lure unsuspecting victims to provide personal and financial information. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not respond to the email unless the email request you send to the IRS has been verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

If you have any questions or concerns on these topics, please feel free to contact our office. We appreciate the opportunity to assist you and thank you for using our services.

Sincerely,
Stenseth, Samuelson & Boese, Ltd



Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2021 federal and resident state **income** tax returns from information you furnish to us. We will provide you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will help ensure that you are not overlooking important information and will assist in keeping the fee to a minimum. If you have any activity outside of your resident state, additional returns and reporting may be necessary. It is your responsibility to inform us of this activity.

We must receive all necessary information to prepare your returns by **March 25, 2022**, in order to complete your returns by the April 18th deadline. If we have not received all of your information by this date, we will likely need to file for an extension of time to file your returns. **We will not file any federal, state or local tax extensions unless you specifically request us to do so in writing, by fax or email.** You should keep in mind that this would be an extension of time to file the returns; however, any tax estimated to be due will need to be paid into the government with the extension request. **We assume no liability for late filing or late payment penalties.**

The duration and impact of the coronavirus pandemic have been expansive, and several stimulus packages have been signed into law in the United States since March 2020 providing economic relief to businesses and individuals. Many of those relief measures have been in the form of tax provisions, and some of those tax provisions have retroactive application. If you have any questions regarding the application of these economic tax relief measures, please ask us for advice in that regard.

Given the magnitude of these economic tax relief provisions the U.S. stimulus packages have contained, and some new concepts introduced in the law, additional guidance from the IRS and from Congress may be forthcoming. We will use our professional judgment and expertise to assist you given the guidance as currently promulgated. Subsequent developments from the issuance of additional guidance or materials from the applicable tax authorities, both federal and state, may affect the information we have previously provided, and these effects may be material. We are not liable for any taxes or fees resulting from changes to or clarifications of the current law.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. This includes, but is not limited to, providing us with the information necessary to identify all states and foreign countries in which you "do business" or derive income (directly and indirectly) and the extent of business operation in each relevant state and/or country. This also includes information pertaining to transactions or accounts comprised of virtual currencies. You should retain all the documents, books, records and other data that form the basis of your income and deductions. These documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

Please note that the IRS considers virtual currency (e.g., Bitcoin) as property for U.S. federal tax

purposes. As such, any transactions in, or transactions that use, virtual currency are subject to the same general tax principles that apply to other property transactions. If you had virtual currency activity during the year, you may be subject to tax consequences associated with such activity. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, virtual currency during the applicable tax year. Please ask us for advice if you have any questions regarding the type of records required for virtual currency transactions.

If you and/or an entity that you have a financial interest in or signature authority over any foreign accounts, you may be subject to certain filing requirements with the U.S. Department of the Treasury, in addition to the IRS. Filing requirements may 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 accounts. By your signature below, you agree to provide us with complete and accurate information regarding any foreign accounts that you and/or your entity may have had a direct or indirect interest in, or signature authority over, during the above referenced tax year. The foreign reporting requirements are very complex, so if you have any questions regarding the application of the U.S. Department of the Treasury and/or the IRS reporting requirements to your foreign interests or activities, please ask us for advice in that regard. Failure to disclose the required information to the U.S. Department of the Treasury and the IRS may result in substantial civil and/or criminal penalties. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

The law provides for a penalty to be imposed where a taxpayer makes a substantial understatement of their tax liability. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) there was a reasonable basis for the position taken on the return and the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purpose of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issue in your returns.

IRS audit procedures will usually include questions on bartering transactions and on deductions that require strict documentation, such as travel and entertainment expenses and expenses for the business usage of autos. Charitable contributions also have strict documentation requirements. In preparing your returns, we rely on your representations that you have informed us of all bartering transactions and that you understand and have complied with the documentation requirements for all your expenses and deductions. If you have questions about what documentation you need, please contact us.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will not audit or otherwise verify the information you give us; however, we may ask for additional clarification of some information. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns as requested.

We are required by the taxing authorities to electronically file all federal and state individual income tax returns ("e-filing"). We will provide you with a paper or electronic copy of your returns to review prior to e-filing, and we will only transmit the returns to the taxing authorities after we have received signed authorization indicating that you have reviewed the returns and believe they are correct. We will not be financially responsible for electronic transmission or other errors arising after your return has been successfully submitted from our office.

By your signature below, you understand and agree that you are responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to us for purposes of this engagement. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign the e-file authorization, or sign and submit your income tax return directly to the appropriate agency. You agree that our firm is not responsible for a taxing authority's disallowance of deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

If your individual return includes business activities, please note that in 2018, a Supreme Court Ruling in South Dakota v. Wayfair, Inc. significantly impacted businesses that engage in out-of-state sales (i.e., remote sales). Wayfair opened the door for other states to redefine what is deemed to be "sufficient contact" from a physical presence standard, to a much broader standard that looks at a business's economic presence ("economic nexus") in a given state. How this may impact your business depends on the individual states from which you derive sales and whether they have adopted an economic nexus standard. As our engagement is limited to preparing the income tax returns specified above, our firm is not rendering any services designed to assess your sales and use tax risks and potential exposure to substantial "economic" nexus. By your signature below, you understand and acknowledge that you are responsible for compliance with applicable rules associated with the collection and remittance of sales and use tax for the various states in which you do business. If you require our assistance to assess your sales and use tax exposure and how the Wayfair decision may impact your business, please let us know. Any additional services will be covered under a separate engagement letter.

In accordance with federal law, we will not disclose your tax return information to any location outside the United States, to another preparer outside of our firm for a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The IRS permits you to authorize us to discuss with them, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check the box authorizing the IRS to discuss your return with us.

Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client's CPA. The privilege applies only to non-criminal tax matters that are before the IRS or brought by or against the U.S. Government in a federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged.

We maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. During the processing of your return, your information may be shared with third-party service providers, some of which are cloud-based. For your security, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

In connection with this engagement, we may communicate with you or others via email transmission. We have a policy of not sending sensitive financial or personal information, such as social security numbers, bank account or credit card information through email communication, and we strongly advise you not to send similar information to us through email. Email can be intercepted or otherwise compromised, and so we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon completion of this engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. We do not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records. By signing this engagement letter, you acknowledge and agree that upon the expiration of the seven-year period, we are free to destroy our records related to this engagement.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. We are available to represent you and our prices for such services are at our standard rates and would be covered under a separate engagement letter. Our tax return preparation price does not include responding to letters, inquiries or examinations by taxing authorities or third parties, for which **you will be separately billed for time and expenses involved.**

Our price for tax services will be billed upon completion of your returns at the appropriate rate for the level and value of services rendered plus out-of-pocket expenses. Any accounting or bookkeeping service assistance as determined necessary for preparation of income tax returns will be billed at an additional cost. All invoices are due and payable upon presentation. Amounts not paid within 30 days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year).

If any dispute arises between us, we agree to try first in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be shared equally by all parties. In agreeing to arbitration, we both acknowledge that in the event of a dispute each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

We have the right to withdraw from this engagement, at our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of this letter.

We are pleased to have you as a client and look forward to working with you.

Very truly yours,

Stenseth Samuelson + Boese, Ltd.

Stenseth Samuelson & Boese, Ltd.

Signature: _____

Printed Name: _____

Date: _____

Questionnaire

Please fill in as accurately as possible. Complete pages 6-8 only if applicable.

Tax Return Information

How would you like to receive your copy of the tax return? Please select only one.

- Electronic version delivered via my online account with e-signature filing authorization
- Paper version - choose an option:
 - Scheduled pick-up time at our office
 - Delivered via US Postal Service (postage fees will apply)

If you don't yet have an online account, we can easily set one up for you. Simply provide a valid email address and we will contact you with instructions for registering your account.

Email: _____ Name: _____

If you would like direct deposit for any tax refunds, please either return a void check with your documents or fill in your bank information here.

Bank name: _____

Routing number: _____

Account number: _____

- I have included a void check with my documents
- I do not want direct deposit, I would like to receive refunds by check in the mail.

Y N Personal Information

- Did your marital status change during 2021? If yes, please explain:

- If you are divorced, were there any changes made to your divorce decree in 2021 regarding alimony or dependents?
- Did your address change from last year? If yes, what is the new address?

- Did you change jobs or retire this year?
- Can you be claimed as a dependent by another taxpayer?

If we have questions during preparation, who should we contact? _____

What method of contact is best (circle one) Phone Call Email Text

Preferred Phone: _____ Email: _____

Y N Dependent Information - If you have any dependents, see page 6 for important documents we may need to complete your return.

- Check here if you do not have any dependents. Proceed to Home Ownership Information.
- Were there any changes in dependents from the prior year? If yes, explain:

 - If you are adding a new dependent for 2021, we will need a copy of their Social Security Card.
- Did any of your dependents have income from investment accounts, IRA distributions, or other 'unearned' sources in excess of \$2,200? (Do not include wages or Social Security income when determining your child's 'unearned' income.)
- Do any of your dependents need to file tax returns?
- Did you provide over half the support for any person other than your dependent children or spouse during the year? Explain:

- Did you pay for child care while you worked, looked for work, or while you were a full-time student?

- Did you pay any expenses related to the adoption of a child during the year?
- If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?

Y N Home Ownership Information -

- Check here if you did not own any real estate in 2021. Proceed to Government Information.
- Did you purchase or sell a principal residence during the year?
- Did you foreclose or abandon a principal residence or other real property during the year?
- Did you take out a home equity loan this year?
If yes, what was it used for? _____
- Did you take out a new mortgage this year? If yes, please provide the closing statement.
- If yes, is the mortgage secured by the same property that was purchased or improved?
(For example, if you took out a mortgage secured by the value of home A, was it to purchase or improve home A?)
- If you took out a new mortgage, were all proceeds used to purchase or improve your main home?
If no, how much was used for other things? _____
- Did you refinance a principal residence or second home this year?
If yes, please provide the closing statement.
- Did the refinance extend the repayment time of the loan?
- Were all the funds from the refinance used to satisfy the original loan?
If no, what was the rest used for? _____
- Did you purchase or sell a secondary home or other non-business property?
- Did you pay real estate taxes for your primary home and/or second home?
- Did you pay any mortgage interest on an existing home loan?
- Did you pay any mortgage loan insurance premiums (PMI) on an existing home loan?
- Did you make energy efficient improvements to your main home this year?
- Have you received a credit for energy efficient improvements in the past?

Y N Government Information

- Did you or a dependent receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter with the PIN.
- Did you receive a letter from the IRS informing you that your tax return was adjusted to exclude unemployment or Advance Premium Tax Credit payments? If yes, please provide this letter.
- Did you receive correspondence from the State or the IRS?
If yes, explain and provide the letter: _____
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign fund? If you check yes, it will not change your tax or reduce your refund.

Y N Business and Rental Transactions

- Check here if you did not have any business or rental activity in 2021. Proceed to College and Post-Secondary Education Information.
- Did you sell, exchange, or purchase any assets used in your trade or business?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you start a new business or purchase rental property during the year?
- Did you sell an existing business or rental property this year?
- Did you utilize an area of your home for business purposes?
- As a business owner, did you pay health insurance premiums for you and your family or your employees?
- Do you keep a mileage log? (You must provide one to take a mileage deduction.)
- Have you provided us with documentation for all income you received in 2021, including barter, crypto-currency, consumer-to-consumer activity, cash based revenues and all other income received in-person, in-kind or electronically.

Y N College and Post-Secondary Education Information - If yes to any, see page 7 for important documents we must have to complete your return.

- Did you pay any student loan interest this year?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you make any withdrawals from an education savings or 529 Plan account?
- Did you or your dependents attend a post-secondary school during the year or plan to attend one in 2022?
- Did you have any educational expenses during the year on behalf of yourself or a dependent?
- Did anyone in your family receive a scholarship of any kind during the year?
- If yes, were any of the funds used for expenses other than tuition, such as room and board?
- Did anyone in your family receive a student loan?
- Did you cash any Series EE or I US Savings bonds issued after 1989?

Y N Health Care Information

- Did everyone in your family have health care coverage for 2021?
- Did you enroll for health insurance through the MNsure or Healthcare.gov exchanges?
If yes, did you:
 - Enroll with a non-family member.
 - Enroll in lower-cost coverage through the ACA.
 - Receive Health Coverage Tax Credit advance payments.

If you signed up through MNsure or Healthcare.gov you should receive a form 1095-A. We will need this form to properly prepare your return.

- Did you make any contributions to a health savings account (HSA) or Archer MSA?
If yes, please provide form 5498-SA or other documentation of the contributions.
- Did you receive any distributions from an HSA, Archer MSA, or Medicare Advantage MSA this year? If yes, please provide form 1099-SA.
- If yes, were all distributions used for qualifying medical expenses?
- Did you pay out-of-pocket medical expenses totaling more than 7.5% of your income?
- Did you pay long-term care premiums (nursing home insurance) for yourself or your family?

Y N COVID-19 Information

- Did you receive a third Covid Stimulus payment (likely around March of 2021)?
- If yes, how much did you receive? _____
If you have IRS notice 1444C or letter 6475 detailing your stimulus payment(s), please submit it to us with your tax documents. If you received anything we have to know the exact amount to complete your returns.
- Did you receive advance Child Tax Credit payments?
If yes, we must have either the notice from the IRS or confirmation of amounts from your IRS online account.
- Did you receive a Paycheck Protection Program (PPP) loan?
- If yes, did you apply for Paycheck Protection Program loan forgiveness?
- Did you work from home in a state that was different than your normal place of employment?
For example, did you work from home in WI when you normally travel to an office in MN?
- If yes, was it due to local Covid regulations?
- Did you receive emergency leave sick pay?
- Did you receive emergency family leave wages?
- Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?
- If you are self-employed, were you unable to perform your self-employed activities due to:
 - Coronavirus related care you needed?
 - Coronavirus related care you provided to your child under the age of 18?
 - Coronavirus related care you provided to another person?

Y N Income Information

- Did you receive any unemployment benefits during the year?
- Did you receive any disability income during the year?
- Did you receive any Medicaid waiver payments as difficulty of care during the year?
- Did you receive any income from property sold in this or any prior year?
- Did any of your life insurance policies mature or did you surrender any policies?
- Did you receive any awards, prizes, hobby income, gambling or lottery winnings?
- Did you receive any tip income not reported to your employer this year?
- Did you receive any income considered to be nonemployee compensation?
- Did you acquire or dispose of any stock during the year?
- Did you receive, sell, send, exchange, or otherwise acquire any financial interest in crypto currency (including from an airdrop or hard fork)?
- Did you mine crypto currency in 2021?
- Did you receive any active duty military pay in 2021?
- Do you expect a large fluctuation in income, deductions or withholding next year?
- Do you want a tax projection for 2022? Additional fees apply.

Y N Retirement Information

- Are you an active participant in a pension or retirement plan?
- Did you receive any Social Security benefits during the year?
- Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
 - If yes, were any withdrawals due to a Federally declared disaster?
- Did you repay any qualified disaster or Covid retirement plan distributions in 2021?
- Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?
- Did you make any contributions to an IRA or Roth IRA account? If yes, please provide details.
- Did you make any contributions to a Keogh, SIMPLE, SEP 401(k), or other qualified retirement plan?
- Do you have balances in any retirement accounts?
 - If yes, what types of accounts are held? _____
- Are you a retired public safety officer?

Y N Miscellaneous Information

- Did you make any cash or noncash charitable contributions? If yes, please provide evidence such as a receipt from the donee organization, a cancelled check, or record of payment, to substantiate all contributions made.
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.
- Did you incur interest expenses associated with any investment account you held?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make gifts of more than \$15,000 to any individual?
- Did you engage in any bartering transactions?
- Did you pay any individual as a household employee during the year?
- Did you have any debts cancelled, or forgiven this year, such as a home mortgage, credit card, or student loans(s)?
- Did you lend money with the understanding of repayment and this year it became totally uncollectable?
- Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle?
- Did you reside in or operate a business in a federally declared disaster area?
 - These areas include victims of hurricanes, tropical storms, floods, as well as wildfires.
- Did you incur moving costs because of a permanent change of station as a member of the armed Forces on active duty?
- Did you make any contributions or withdrawals from an ABL account?
- Did you pay Federal or State estimated tax payments?

If yes, please provide the amounts and dates of the payments.

Y N Foreign Information

- Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or foreign employer?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, outside the U.S.?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity (not held in your US Brokerage account.).
- Do you own stock in a foreign corporation and have signature authority on their bank accounts?

Y N Minnesota Information

- Does anyone live with you in your primary residence other than your spouse and dependents?
- Did you pay any K-12 education expenses? **See page 8 for details and required information for the MN K-12 education subtraction.**
- Did you make any out-of-state purchases totaling more than \$770 on items taxable by MN (by telephone, internet, mail or in person) for which the seller did not collect state sales tax? If yes, a separate return will be required.
- Would you like to donate to the MN Nongame Wildlife fund? If yes, how much? _____
This amount will increase your tax due or decrease your refund.
- Did you pay vehicle registration tax?
If yes, please include your registration tabs or provide the license plate numbers of your vehicles.
- Did you have a work-related expense account or allowance during the year?
- Did you use your car for work, other than commuting?
- If yes, did your employer reimburse you?
- Do you keep a mileage log? (you must provide one to take a mileage deduction.)
- Did you have any other unreimbursed employee business expenses?
- Did you work out of town for part of the year?
- Did you have any expenses related to seeking a new job during the year?
- Did you have any non-federal disaster area casualty or theft losses?
- Did you experience a stillbirth and receive a certificate from MN Dept. of Health?
- Did you receive a letter from the MN Dep of Revenue informing you that your 2020 tax return was adjusted to exclude unemployment and/or to allow the election to spread IRA taxation over 3 years? If yes, please provide the letter.

Please bring your 2022 property tax statement or 2021 CRP for us to check eligibility for MN property tax refund.

Y N Wisconsin Information

- Did you pay private school tuition (K-12) for your dependents?
- Did you, your spouse or dependents attend a college or university in WI or MN in 2021?
- Did you make any out-of-state purchases taxable by WI (by telephone, internet, mail, or in person) for which the seller did not collect state sales tax?
If yes, how much? _____
- Did you pay rent for your primary residence in WI?
If yes, how much did you pay in 2021? _____
Was heat included? _____
- Did you make a contribution to a WI state-sponsored college savings program (Edvest or Tomorrow's Scholar)?

If you checked yes to any questions, please include related documentation.

Dependent Information Required For Certain Tax Credits

Please fill out this form if you claim any dependent children on your tax return.

Please list the names of all dependent children who were under the age of 24 at the end of 2021 and that you will be claiming on your tax return.

If any of these are new dependents for 2021, please provide us with a Social Security Card or Birth Certificate.

Y N

Did all of the children listed reside with you for all of 2021? (Students living elsewhere for the sole purpose of attending higher education are still considered to reside with you.)

If no, please explain _____

Y N

Have you had any earned income credits or child tax credits disallowed or reduced in previous years?

Y N N/A

If divorced, are you the custodial parent(s) of all the children listed?
For tax purposes, the custodial parent is the parent with whom the child stayed for the greater number of **nights** during the year (excluding nights away at school).

If no, please provide a signed form 8332 from the custodial parent for each child you will claim on your return.

Y N N/A

If divorced, have you released your claim to exemption (with form 8332) for any of the children listed?

You will need to provide documentation **verifying that each child you are claiming resided with you in 2021**. This documentation needs to be from an official source, have your child's name and address listed, and be dated 2021.

Examples of some documents that would qualify are:

1. Records or documents from your child's school, healthcare or childcare provider, or financial institution.
2. Signed statements on official letterhead from your child's healthcare provider, place of worship, employer or school.

Dependent Care Credit or Subtraction

If you paid for childcare* for dependents under the age of 13 (or who are incapable of caring for themselves due to disability) while you worked, looked for work, or were a full-time student, please provide:

1. The amounts paid per dependent
2. The name and address of the provider
3. The SSN (if an individual) or the EIN (if a business or organization) for the provider.

*This can include day-camp and similar activities, but not overnight camp.

Education Credit Information

Provide the following information if you paid expenses related to college or other higher education.

To claim an education credit, you must provide evidence of the qualified expenses that were paid in 2021. A credit cannot be claimed without the proper documentation. For each student claiming a credit:

You must provide a **Form 1098-T** from the educational institution attended.

You must provide records **proving actual payment** of the expenses such as canceled checks or an itemized receipt from the institution showing payments made in 2021.

Please also provide information on all scholarships received.

To help verify the student's qualifications for credits, please answer the following questions:

Y N

- Has the student been convicted of a felony drug offense?
- Has the student already completed 4 years of post-secondary education?
- Have any education credits been disallowed or reduced in prior years?

529 Plan and Education Savings Account Information

If you **contributed** to a state sponsored 529 plan or other education savings account, you may qualify for a tax benefit at the state level. Please provide:

1. Company and account number for the plan.
2. Amount contributed in 2021.
3. Beneficiary name and social security number.
4. Name of the account owner.

If you took a **distribution** from a 529 account:

1. Please provide the 1099-Q for the distribution (you should receive this from the company holding the account).
2. Provide us with details on what the distribution was used for (college or K-12).
3. If used for college, please provide an itemized bill from the school showing a breakdown of charges and payments (this is often available to the student online or through the business office).
4. Provide documentation for any of the following expenses not listed on the school bill:
 - a. Textbooks, supplies and equipment required by the school.
 - b. Off-campus housing expenses (deductible up to what it would cost to live on-campus, so please also provide an estimate of on-campus housing costs).
 - c. Internet access
 - d. The purchase of a computer, computer equipment or software for educational purposes.

Student Loan Credit - Minnesota

If you made student loan payments in 2021, you may qualify for a tax benefit at the state level. Please provide:

1. Amount paid toward your own student loan.
2. Total amount of qualified loans.
3. Current year interest paid.

Minnesota K-12 Education Subtraction

If you live in MN and paid for education expenses for children in K-12*, please provide the following information **for each child. Please keep documentation for all expenses listed.** For a more detailed list of allowable deductions and requirements, see the 'MN Education Subtraction Factsheet' on our website at www.woodburycpas.com/tools-and-resources.

1. Child's name and grade.
2. Tuition paid for private schools.
3. Expenses paid **to others** for transportation to and from school and for educational field trips during the normal school day (no overnight trips)
4. Tuition for academic and fine-arts camps (but not fees for food and lodging).
5. Fees for academic tutoring by a qualified instructor.
6. Tuition and fees for music, art or dance lessons provided by a qualified instructor.
7. Music instrument rental fees.
8. Fees for after-school enrichment programs such as science exploration, fine arts and study habits courses.
9. Expenses for required **educational** material, such as paper, pens, notebooks and nonreligious textbooks.
10. Expenses for home computer hardware and educational software.
11. Instructor fees for drivers education if it is offered by your school district-even if not taken through the school.

Please **do not** include any of the following:

1. Clothing, costumes or uniforms.
2. Food, including school lunches and snacks.
3. Travel and lodging expenses for overnight camps or trips.
4. Expenses related to **sports**.

For field trips outside the normal school day and for academic camps, we need a breakdown showing which portion of the fees were for academic instruction vs. food, transportation and lodging. You may need to ask the school or organization how the fees were determined. **Without this breakdown, we cannot include expenses from these activities.**

*This includes dependent students who have graduated during 2021, as long as the expenses were paid for and incurred during their high school education.

Information Reminder List

The most commonly needed items to finish your tax returns.

Items Required for our Services

Please be sure to complete the Questionnaire and sign the Engagement Letter, both of these are required before we will engage in preparing your taxes.

If you are a new client, please also provide copies of the last three years of federal, state and local income tax returns and related depreciation schedules if applicable.

Covid-19 Information

- Notice CP-21 or CP-22 showing any adjustment to your refund or balance due because of an IRS adjustment to your tax return for the exclusion of unemployment compensation and/or Advance Premium Tax Credit.
- IRS Letter 6419 showing advance Child Tax Credit payments received in 2021
- IRS Notice 1444-C or letter 6475 showing amounts received for Covid stimulus payments.

ACA Forms

- All Forms 1095-A if you signed up for health coverage through the ACA
- All Forms 1099-H received for Health Coverage Tax Credit advance payments.

Income Related Forms

- All W-2s, W-2 Gs & final paycheck stub.
- All form 1099s received confirming income from interest, dividends, retirement, social security, disability, unemployment, non-employee compensation, etc.
- 1099s for brokerage accounts showing sales for stocks, bonds, etc.
- If you sold any shares of stocks or mutual funds and basis information is not provided by the broker, detail all activity in the stocks or funds sold from the original purchase date through the date of the sale (year-end summary statements are ideal).
- Copies of all LLC, Partnership or S Corporation K-1s. Please include all pages of these documents.
- All income information for children for kiddie tax and to prepare their tax returns.

Deduction & Credit Information

- Please provide us with the totals of all your cash charitable donations. **You need to have appropriate documentation for all charitable donations in order for them to be deductible.** Please provide details even if not itemizing.
- Totals for miscellaneous non-cash contributions totaling less than \$500 or details for non-cash contributions if your yearly total exceeds \$500. All deductions need documentation, and any list of items donated needs to have your valuation for the items, we cannot value items for you.
- If you donated a car this year, you will need to have a form 1098-C from the charity or other written acknowledgment in order to substantiate the donation.
- If you paid for childcare while you worked, please provide the amounts paid per child, and the name, address and SSN or EIN of the provider.
- Form 1098-T for college tuition paid, along with an itemized statement from the institution showing amounts paid in 2021 for you or your dependents.
- Year-end statement of mortgage interest (form 1098), escrow activity and balance on mortgage or home equity loans and real estate taxes paid.
- Auto tabs- we need to see the actual tab, not just the total you paid. If you don't have the tab available, please provide the license plate number of the vehicle.
- If you are claiming auto mileage as a deduction for business, rental properties or unreimbursed employee expenses, please provide both the total miles and the business miles driven in 2021. You are required to have an auto mileage log to claim a deduction.
- If you lease your car or are deducting actual automobile expenses, please also provide: original value of the car (what you could have bought it for) and date of lease, and all expenses for lease payments, gas, car washes, licenses, insurance etc.

Legal Forms

- All legal documents for formation, sale or purchase of a business during the year.
- All legal documents related to divorce decrees, including form 8332 for claiming dependents.
- If you bought, sold or refinanced real estate, provide a closing statement for each transaction.

Tax Information

- Copies of any federal, state or local tax correspondence received during the year, including all payments made or refunds received.
- Federal and state quarterly estimated tax payment amounts and dates paid.
- Please provide a voided check if you would like to set up direct deposit for any refunds.

General: 1040 **Personal Information**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) _____

Mark if you were married but living apart all year _____ Mark if your nonresident alien spouse does not have an ITIN _____

Taxpayer **Spouse**

Social security number _____

First name _____

Last name _____

Occupation _____

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank) 2

Mark if legally blind _____

Mark if dependent of another taxpayer _____

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N) _____

Date of birth _____

Date of death _____

Work/daytime telephone number/ext number _____

Do you authorize us to discuss your return with the IRS (Y, N) Y

General: 1040, Contact **Present Mailing Address**

Address _____

Apartment number _____

City/State postal code/Zip code _____

Foreign country name _____

Foreign phone number _____

Home/evening telephone number _____

Taxpayer email address _____

Spouse email address _____

General: 1040 **Dependent Information**

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441 **Child and Dependent Care Expenses**

Provider information:

Business name _____

First and Last name _____

Street address _____

City, state, and zip code _____

Social security number OR Employer identification number _____

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) _____

Amount paid to care provider in 2021 _____

Taxpayer **Spouse**

Employer-provided dependent care benefits that were forfeited _____

Credits: AdvCTC **Advanced Child Tax Payments**

	Taxpayer	Spouse
Advanced Child Tax Payments received (Letter 6419):		
July	_____	_____
August	_____	_____
September	_____	_____
October	_____	_____
November	_____	_____
December	_____	_____

Credits: Rebate **Economic Impact Payment (EIP)/Stimulus Payment**

Please provide all copies of Notice 1444-C that you receive.

Look up your EIP3 amount by creating or viewing your IRS online account at <https://www.irs.gov/payments/view-your-tax-account>

Economic impact payment(s) 3 (EIP3) received _____
 Mark if taxpayer or spouse, if married, was member of US Armed Forces in 2021 _____
 Taxpayer _____ Spouse _____

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive.

Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Retirement: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive.

Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: K1, K1T **Schedules K-1**

Please provide all copies of Schedule K-1 that you receive.

Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive.

Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive.

Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J _____ Payer's name _____ Payer's social security number _____
 Payer's address, city, state, zip code _____
 Amount received in 2021 _____ Amount received in 2020 _____

Income: B2 **Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income **Other Income**

Please provide copies of all supporting documentation.

		2021 Information	Prior Year Information
State and local income tax refunds		_____	_____
Alimony received	T/S	_____	_____
	Agreement Date	_____	_____
Unemployment compensation	Taxpayer	_____	Prior Year Information
	Spouse	_____	_____
Unemployment compensation repaid		_____	_____
Social security benefits		_____	_____
Medicare premiums to be reported on Schedule A		_____	_____
Railroad retirement benefits		_____	_____
T/S/J		2021 Information	Prior Year Information
Other Income:		_____	_____
_____		_____	_____
_____		_____	_____

1040 Adj: IRA **Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer Spouse

Traditional IRA Contributions for 2021 -

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2021

Roth IRA Contributions for 2021 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2021

Educate: Educate2 **Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2021 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2021 Information	Prior Year Information
___	_____	_____	_____
___	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2021.

Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____

*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903 **Job Related Moving Expenses**

Complete this section if you moved to a new home due to service in the armed forces.

Description of move	_____
Taxpayer/Spouse/Joint (T, S, J)	_____
Mark if the move was due to service in the armed forces	___
Number of miles from old home to new workplace	_____
Number of miles from old home to old workplace	_____
Mark if move is outside United States or its possessions	___
Transportation and storage expenses	_____
Travel and lodging (not including meals)	_____
Total amount reimbursed for moving expenses	_____

1040 Adj: OtherAdj **Other Adjustments to Income**

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2021 Information	Prior Year Information
___	___	_____	_____	_____	_____
Street address		_____			
City, State and Zip code		_____			

*Enter the divorce/separation agreement date

Taxpayer Spouse Prior Year Information

Educator expenses:

_____	_____	_____	_____
_____	_____	_____	_____

Other adjustments:

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

General: Bank

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____

Primary account:

Financial institution routing transit number _____

Name of financial institution _____

Your account number _____

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____

Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #1:

Financial institution routing transit number _____

Name of financial institution _____

Your account number _____

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____

Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #2:

Financial institution routing transit number _____

Name of financial institution _____

Your account number _____

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____

Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

Identity Authentication

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____

Identification number _____

Issue date _____

Expiration date _____

Location of issuance _____

Document number (New York only) _____

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____

Identification number _____

Issue date _____

Expiration date _____

Location of issuance _____

Document number (New York only) _____

NOTES/QUESTIONS:

