

2021

**ANNUAL
CHECK LIST**

**METZGER
MANCINI & LACKNER LLP**

CERTIFIED PUBLIC ACCOUNTANTS

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2021 Annual Check List - Required to Begin

Due diligence regulations require that we, your income tax return preparer, obtain the following information from you annually - tax laws change from year to year - and COVID seemingly changed everything. Please read, answer and return this checklist. Questions apply to you, your spouse and all dependents reported on your tax returns.

Questions reflect new laws and new lines on tax forms. Skipping questions will delay preparation. Do not assume we have this information. We will not begin your tax returns until you complete, sign, date (page 8) and return this checklist, along with your signed "Letter of Engagement". PRINT clearly.

Section 1. - Personal Information - Please provide missing information / make corrections, as needed. Please also mark your preferred mode of contact clearly with an "*" at the end of the appropriate line.

Taxpayer Full Legal Name _____

Cell #: _____

Email: _____

Spouse Full Legal Name _____

Cell #: _____

Email: _____

Home: Street Address, Apartment # _____

City, State, Zip _____

Driver license state (IN, MI, etc.) Taxpayer State _____ Spouse State _____

DL / state ID# T _____ S _____

Date issued T _____ S _____

Date expires T _____ S _____

Did you pay quarterly estimated tax payments for 2021? (CIRCLE ONE) Yes No
 Please list below, **and provide copies of canceled checks or other confirmation. -- DATES ARE SIGNIFICANT --**

Due Date	<u>Date YOU Paid</u>	<u>Amount</u>	<u>Amount</u>
April 15, 2021:	_____	IRS: _____	State: _____
June 15, 2021:	_____	IRS: _____	State: _____
Sept 15, 2021:	_____	IRS: _____	State: _____
Jan 15, 2022:	_____	IRS: _____	State: _____

Thank you for allowing us to serve you this year. We appreciate you!

Section 1. - Personal Information (continued)

- A. Did you receive any notice or correspondence from the IRS or state? **(CIRCLE ONE)** Yes No
Please provide us with a copy, if you have not already done so.
- B. Did you or any of your dependents receive an Identity Protection PIN (IP PIN) from the IRS for 2021? If yes, please provide the IRS letter for 2021. Yes No
- C. At any time during 2021, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? If yes, provide all relevant information. Yes No
- D. Did your marital status change during the year? Yes No
- E. Did you pay or receive alimony in 2021? Yes No

Please provide the amount of alimony paid or received: \$ _____
 The date of your original divorce or separation agreement is now **required** on tax returns. Please provide the date: _____

- F. **Did you or your spouse have health care coverage through the government government marketplace (Obamacare) during 2021?** If yes, you should receive Form 1095-A, which is issued by the marketplace. You may receive more than one Form 1095-A for 2021. We need all the forms you receive. Yes No

Section 2A. - NEW QUESTIONS / COVID All clients must answer in Section 2A

- A. The US government paid economic stimulus to household (up to \$1,400 per person) in late spring 2021. You should receive **IRS LETTER 6475** disclosing the amount you received.

Please indicate the exact dollar amount you received \$ _____
 This amount must be included on your tax return. Please be **exact**.
 Include IRS Letter 6475 or go to [IRS.gov/payments/view-your-tax-account](https://www.irs.gov/payments/view-your-tax-account) to get the amount.

- B. Please indicate the exact dollar received monthly as Advance Child Tax Credit payments, beginning in July 2021. You should receive **IRS LETTER 6419** disclosing the amount you received. Separated or divorced parents should disclose amounts separately.

	Taxpayer / Joint	Spouse (if divorced or separate)
July	\$ _____ . ____	\$ _____ . ____
August	\$ _____ . ____	\$ _____ . ____
September	\$ _____ . ____	\$ _____ . ____
October	\$ _____ . ____	\$ _____ . ____
November	\$ _____ . ____	\$ _____ . ____
December	\$ _____ . ____	\$ _____ . ____

Please include IRS Letter 6419 or go to [IRS.gov/credits-deductions/child-tax-credit-update-portal](https://www.irs.gov/credits-deductions/child-tax-credit-update-portal) to get the amounts. Again, these must be exact.

- C. Did you / spouse take withdrawals from an IRA, Roth, myRA, Keogh, SEP, SIMPLE, 401(k) or other qualified retirement plan DUE TO a Federally declared disaster or COVID 19 in **2020**? Yes No
 If yes, **did you repay any of the distributions in 2021**? Yes No
 If yes, how much did you repay? Please be **exact**. \$ _____ . ____

Section 2A. - NEW QUESTIONS / COVID (continued)

- | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| D. | Did you / spouse work remotely for an employer located in another state?
You may have additional state filing requirements. Please contact us. | Yes | No |
| E. | Did you receive any other COVID 19 benefits - Federal or State – during calendar year 2021 not mentioned elsewhere in Section 2A or 2B? Please give us details. | Yes | No |

Section 2B. - COVID - BUSINESS RELATED If you did not have a business in 2021, skip to Section 3.

If you have a small business that reports income and expense on Schedule C, E or F of your personal tax return, please answer questions F - K below. If you are not sure, please contact our office.

- | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| F. | Did you receive an Economic Injury Disaster Grant in 2021?
Please provide information from bank showing amount received. | Yes | N/A |
| G. | Did you receive an Economic Injury Disaster Loan in 2021?
Please provide information, including the loan documents, from bank showing amount received and terms given. | Yes | N/A |
| H. | Did you receive a Paycheck Protection Program Loan in 2021?
Please provide information, including the loan documents, from bank showing amount received and terms given. | Yes | N/A |
| I. | Did you have the Paycheck Protection Program Loan forgiven in 2021?
Please provide documentation from the bank showing the <u>principal</u> AND <u>interest</u> amounts forgiven. | Yes | N/A |
| J. | If you have an SBA loan, did you receive notice from the SBA that payments would be deferred 2021? Please request a 2021 loan history from the bank holding the SBA loan and provide it to our office. | Yes | N/A |
| K. | Two new employer tax credits were created in 2020 in response to the coronavirus. Please provide details if you applied for and received either tax credit listed below. | | |
| | <u>Sick and Family Leave</u> - wages paid to employees while home ill with Covid, caring for someone that had Covid or because daycare was closed. | Yes | N/A |
| | <u>Employee Retention Credit</u> - wages paid while the employer was partially or fully suspended due to government orders, or the employer experienced a significant drop in gross revenue. | Yes | N/A |

Section 3. - Foreign Assets and Foreign Income

- A. At any time during 2021 did you, your spouse or your dependents own an interest in, or have signature authority over, any financial account (checking, savings, securities or a brokerage account) located in a foreign country?

Include accounts shared with dependents that may be temporarily abroad (a college student studying overseas), or a parent living in another country.

Exclude foreign assets/stocks in a US administered broker account, even if your broker account says foreign taxes were paid.

Yes No

Section 3. - Foreign Assets and Foreign Income (continued)

- | | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| B. | During 2021, did you receive a distribution from, or were you the grantor of, or transferor of money to, a foreign trust? | Yes | No |
| C. | To the best of your knowledge, do you own any foreign property, hold a business business interest in an entity located in a foreign country, or have retirement accounts in a foreign country? If yes, please describe. | Yes | No |

Section 4. - Dependent Information (if N/A, draw line through section)

- | | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| A. | Are there any changes in dependents to be claimed from last year?
If yes, please provide name, date of birth, copy of social security card AND relationship (son, daughter, parent, etc.) | Yes | No |
| B. | In the case of a divorced or separated family, and you are the Non-Custodial parent, do you have a signed Form 8332 allowing you to claim the child as your dependent?
If yes, provide signed Form 8332. | Yes | No |
| C. | Did any dependent children earn income from a summer job, a part-time job work study while at college, or as a 1099 payee in 2021?
If yes, has a tax return already been filed for the dependent?
If no, would you like us to prepare them for an additional fee? | Yes | No |
| D. | Do you have any dependent children under the age of 19, or a full time student under age 24, with interest, dividends, and capital gains, etc. greater than \$2,200 in 2021?
If yes, has a tax return already been filed for the dependent? | Yes | No |
| E. | Did any of your dependents have income from a trust in 2021?
If yes, has a tax return been filed for the dependent? | Yes | No |

If your dependent already filed their tax returns, please provide us a copy. If your dependent's return was prepared incorrectly, it may delay preparation and e-filing of your tax returns and, more importantly, the family as a whole may pay more tax than required!

Section 5. - Income

- | | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| A. | Did you receive payments in 2021 from real estate you sold in a prior year?
If yes, we will need details of the sale, if not already provided. | Yes | No |
| B. | Did you sell an existing business, rental, or other property in 2021?
If yes, attach a signed copy of the closing papers. | Yes | No |
| C. | Did you sell any stocks, bonds, etc. in 2021?
If yes, provide purchase cost and purchase date(s) | Yes | No |
| D. | Did you receive payments from a pension, profit sharing or 401(k) plan, Traditional IRA, Roth IRA, Keogh, SIMPLE or SEP in 2021?
If yes, provide all Form 1099Rs | Yes | No |
| E. | Did you receive any disability income during 2021?
If yes, provide documentation | Yes | No |

Section 5. - Income (continued)

- F. Did you cash out any Series EE or U.S. Savings bonds in 2021 that were originally issued after 1989? If yes, provide documentation Yes No

- G. Did you have any other income to be reported, such as income from unemployment, gambling earnings, lottery winnings, awards, etc.? If yes, provide documentation Yes No

- H. Did you start a new business in 2021? Yes No
If yes, call our office to discuss, if you have not already done so.

- I. Did you acquire a new interest in any partnership or S Corporation? Yes No
Are you the partner/shareholder responsible for the preparation of the company's tax return? Yes No
If yes, please call us immediately for assistance.
If no, please provide Schedule K-1 from the partnership or S Corp.

For Sections 6 and 7 below, we ask that you provide the following, even if you plan to use the standard deduction. Some of these items may qualify for state deductions and credits.

Section 6. - Medical, Mortgage Interest, Taxes and Casualty Losses

- A. Did you list and summarize your 2021 out-of-pocket medical expenses? Yes No

- B. Did you include mortgage and property tax statements for all properties owned? Yes No

- C. Did you take out a home equity loan this year? Yes No
If yes, did you use the proceeds to improve your principal residence? Yes No

- D. Did you attach copies of your 2021 registration cards for personal vehicles, boats trailers, etc. Yes No

Casualty losses

A list of 2021 federal declared disasters is available at <https://www.fema.gov/disasters/disaster-declarations>
Only casualty losses caused by fire, flood, wind, etc. in a federally declared disaster area are deductible in 2021. Please provide details on your casualty loss, if due to one of these disasters.

Section 7. - Charitable Donations

- A. If you donated to not-for-profit charities by check or credit card in 2021, please list below. **Do not include** amounts paid directly to individuals, "Go-fund-me" accounts, political parties, political action committees or political campaigns. **These payments are not deductible.**

Date Paid	Amount	Name of Charity
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

7. - Charitable Donations (continued)

Need more space? Please continue your list on separate sheet of paper or in the appropriate section of the Organizer. As always, keep receipts from the charity to prove your donation.

Please provide your list of donations, even if you do not plan to itemize your deductions. You **MAY** be entitled to a \$600 deduction on your federal return and certain donations qualify for state credits. **We don't want to miss any deductions!!**

- B. If you donated clothing, furniture, household items, shares of stock or other non-cash items in 2021, we are required to report all the following information for non-cash donations:

- Charity name and full address (street, city, state, zip)
- The date of your donation and a complete list of items donated
- Fair market value of donation (you must determine this)

Stating that you donated "6 bags of clothes" is no longer adequate. You are responsible for a detailed list of items and the dollar value of each item donated (example: 30 sweaters, \$3 each). Large value items may require an appraisal before a deduction is allowed. Please provide the letter from the charity showing receipt of the non-cash items.

- C. Did you make any charitable donations directly from your IRA required minimum distribution - called a Qualified Charitable Distribution? Yes No
If yes, please provide documentation from the IRA company.
- D. Did you contribute to an Indiana Scholarship Granting Organization, (SGO) or an Indiana Neighborhood Assistance Program, (NAP) ? Yes No
If yes, provide the certification letter from the organization. We must attach the letter to the Indiana return and paper file the Indiana return.

Section 8. - Other Information

- A. Did you pay student loan interest during 2021? If yes, provide Form 1098E Yes No
- B. Did you gift a total of \$15,000 or more to any individual during 2021? Yes No
If yes, please provide name of individual, date and amount of gift.
Please note that "gifts" include money, cars, stocks, artwork, etc.
- C. Did you deposit into any Traditional IRA accounts in 2021? Do not include retirement plan contributions through your employer or Simple Plans. Yes No
If yes, please provide a statement from the IRA company.
- D. Did you deposit into any Roth IRA accounts in 2021? Do not include retirement plan contributions through your employer or Simple Plans. Yes No
If yes, please provide a statement from the IRA company.
- E. Did you deposit into a health savings account (HSA) in 2021? Yes No
If yes, please provide Form 5498-A from your HSA provider
- F. Did you withdraw from a health savings account (HSA) in 2021? Yes No
If yes, please provide Form 1099-SA from your HSA provider
- G. Did you pay college education expenses for you, your spouse, or a dependent during 2021? If yes, provide Form 1098-T from the college/university & copies of the tuition bills. Yes No

Section 9. - Indiana Residents Only

- A. Indiana county where you ***lived*** on January 1, 2021 _____ Spouse _____
 Indiana county where you ***worked*** on January 1, 2021 _____ Spouse _____
- B. Did you ***deposit into*** an Indiana College Choice 529 Investment Plan in 2021? Yes No
 If yes, please provide the December 31, 2021 statement showing the account number and the amount deposited.
- C. Did you ***withdraw from*** an Indiana 529 Investment Plan in 2021? Yes No
 If yes, please provide Form 1099-Q.
- D. Did you incur education expenses (tuition, fees, books) for dependents who attended an Indiana private school or home school in grades K - 12? Yes No
 If yes, provide costs paid for each dependent separately.
- E. Homeowners - Please provide the real estate taxes paid on your residence and the Indiana property tax statements.
- F. If you rented a house or apartment, provide the name and address of the landlord, the number of months rented and total rent paid.
- G. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? Yes No
 If yes, enter total purchase price \$ _____

Section 10. - Michigan Residents Only

Michigan School District _____

- A. Homeowners - Please provide the real estate taxes paid on your residence, the Michigan property tax statements and the dates you made your payments.
- B. Renters - Please provide address of home you rented, Landlord's name and address, number of months rented and the total rent paid for the year.
- C. Did you pay tuition to a Michigan college? Yes No
- D. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? Yes No
 If yes, enter total purchase price \$ _____

Section 11. - Final Review

- A. Did you read and answer all the questions in this checklist? Yes
- B. Did you read and sign the "Letter of Engagement"? Yes
 Please return the "Letter of Engagement" with this checklist.
- C. Did you attach ***all*** your documents (W-2s, 1099's, etc.) to this checklist necessary to complete your tax return? Yes No
 If ***no***, please indicate any additional information you believe is missing.
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Section 11. - Final Review (continued)

D. If you want refunds deposited directly to your bank, please provide the following.

Credit Union / Bank name _____

Routing number _____

Checking Account number _____

OR Savings Account number _____

DO NOT ASSUME we have the information above from last year. Print clearly. **You will be required to verify this information on your return.** Missing information will delay processing.

E. We will electronically file your tax returns and return your original documents to you, along with a paper copy of your completed returns, for your files. Only when requested by you in writing, and **for an additional fee of \$25.00** per tax return year, will we provide you a scanned copy of your federal and state tax returns as an attachment to an email using an email address that you designate or on a USB device that you provide. Payment due in full before email can be sent.

Do you wish to have a scanned copy of your return for an additional \$25? Yes No

F. Do you want us to use a delivery service (UPS, FEDEX, etc.) to return your tax returns and documents to you **for an additional charge when they are ready?** Yes No

IF YES Check one [] below and print the address where you want your package delivered.

[] No signature required, default [] Signature required

Street: _____

City, State, Zip: _____

Section 12. - Looking ahead to 2022

Do you anticipate a significant change in income, deductions or dependents in 2022? Yes No
If yes, please provide details.

I (we), the undersigned, have read the above checklist and answered each question to the best of my (our) ability on my (our) behalf, and on behalf of all persons claimed on my income tax return in 2021.

Taxpayer Full Legal Name

Date

Spouse Full Legal Name

Date

Thank You!! It is our privilege to serve you!