

ANTHONY J. MASCHERINO

CERTIFIED PUBLIC ACCOUNTANT

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Dear Client,

Thank you for choosing our firm to prepare your income tax returns for tax year 2021. This letter confirms the services we will provide.

We will prepare your federal, state and local (if applicable) returns for tax year 2021 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2021, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to us.

Thank you again for choosing our firm to prepare your 2021 tax return. We appreciate your business.

Sincerely,

ANTHONY J. MASCHERINO, CPA

Accepted by:

Date _____

Date _____

☐ ☐ 9 Did you receive an early distribution for a qualified birth or adoption distribution?

Yes No Purchases, Sales, Gains and Losses

- | | | | |
|--------------------------|--------------------------|----|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1 | Did you exchange any securities or investments for something other than cash? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2 | Do you have any short sales, commodity sales, or straddles? |
| <input type="checkbox"/> | <input type="checkbox"/> | 3 | Did you receive Form 2439? |
| <input type="checkbox"/> | <input type="checkbox"/> | 4 | Did you buy or sell any bonds? |
| <input type="checkbox"/> | <input type="checkbox"/> | 5 | Did you receive stock from a stock bonus plan with your employer? |
| <input type="checkbox"/> | <input type="checkbox"/> | 6 | Did you sell any other personal assets at a gain? |
| <input type="checkbox"/> | <input type="checkbox"/> | 7 | Did you sell any real estate (other than your home) during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | 8 | Did you sell any assets using the installment method? |
| <input type="checkbox"/> | <input type="checkbox"/> | 9 | Did you receive proceeds from a prior year installment sale? |
| <input type="checkbox"/> | <input type="checkbox"/> | 10 | Did you purchase a rental property? |
| <input type="checkbox"/> | <input type="checkbox"/> | 11 | Did you exchange any property for other property? |
| <input type="checkbox"/> | <input type="checkbox"/> | 12 | Did you incur a loss because of damaged or stolen property? |
| <input type="checkbox"/> | <input type="checkbox"/> | 13 | Did you purchase a new vehicle, aircraft or boat? |
| <input type="checkbox"/> | <input type="checkbox"/> | 14 | Did any security become worthless during 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | 15 | Did any debts become uncollectible during 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | 16 | Did you purchase any items acquired out of state, online or by mail order that did not include sales tax? |

Yes No Business and Rental Property Income & Deductions

- | | | | |
|--------------------------|--------------------------|----|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1 | If you own rental property, do you qualify as a Real Estate Professional? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2 | Did you start or acquire a new business? |
| <input type="checkbox"/> | <input type="checkbox"/> | 3 | Did you sell any part of an existing business, or sell business assets? |
| <input type="checkbox"/> | <input type="checkbox"/> | 4 | Did you cease operating any business or rental property? |
| <input type="checkbox"/> | <input type="checkbox"/> | 5 | Did you remove any of your business assets for personal use? |
| <input type="checkbox"/> | <input type="checkbox"/> | 6 | Did you use part of your home for business purposes? |
| <input type="checkbox"/> | <input type="checkbox"/> | 7 | Did you make any contributions to a Keogh or a self-employed SEP plan for 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | 8 | Do you pay for any health or long term care insurance through your business? |
| <input type="checkbox"/> | <input type="checkbox"/> | 9 | If you or your spouse are self-employed, are either of you covered under an employer's health plan? |
| <input type="checkbox"/> | <input type="checkbox"/> | 10 | Did you purchase any furniture or equipment for your business? |
| <input type="checkbox"/> | <input type="checkbox"/> | 11 | Did you make any improvements to your rental properties? |
| <input type="checkbox"/> | <input type="checkbox"/> | 12 | Did you receive income from raising animals or crops? |

Yes No Other Deductions

- | | | | |
|--------------------------|--------------------------|----|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1 | Did you use your car on the job (other than to and from work)? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2 | Did you work out of town for part of the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | 3 | Did you incur unreimbursed expenses working as a reservist, performing artist, or fee-basis gov't official? |
| <input type="checkbox"/> | <input type="checkbox"/> | 4 | Did you incur any travel and entertainment expenses for business purposes? |
| <input type="checkbox"/> | <input type="checkbox"/> | 5 | Did you pay expenses for the care of your child or other dependent so you could work? |
| <input type="checkbox"/> | <input type="checkbox"/> | 6 | Did you purchase a 'clean fuel' or electric hybrid vehicle in 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | 7 | Did you make energy efficient improvements to your home or purchase any energy-saving property during 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | 8 | Did you contribute less than an entire interest in any property to charity? |
| <input type="checkbox"/> | <input type="checkbox"/> | 9 | Did you refinance a mortgage or take out a home equity loan during 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | 10 | Did you incur moving expenses during the year due to a military order and incident to a permanent change in station? |
| <input type="checkbox"/> | <input type="checkbox"/> | 11 | Did you or your spouse pay any educational expenses for yourselves? |
| <input type="checkbox"/> | <input type="checkbox"/> | 12 | Did you pay any student loan interest? |
| <input type="checkbox"/> | <input type="checkbox"/> | 13 | Did you make any federal or state estimated payments? |
| <input type="checkbox"/> | <input type="checkbox"/> | 14 | Did you pay alimony? |
| <input type="checkbox"/> | <input type="checkbox"/> | 15 | Did you donate non-cash donations? |
| <input type="checkbox"/> | <input type="checkbox"/> | 16 | Did you donate a vehicle? |
| <input type="checkbox"/> | <input type="checkbox"/> | 17 | *** Did you make any charitable donations? If so, how much? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 18 | Do you have receipts for the charitable donation? |

Yes No Miscellaneous

- | | | | |
|--------------------------|--------------------------|---|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1 | Did you make gifts of more than \$15,000 to any one person? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2 | Did you engage the service of any household employees? |
| <input type="checkbox"/> | <input type="checkbox"/> | 3 | Did your bank account information change within the last twelve months? |
| <input type="checkbox"/> | <input type="checkbox"/> | 4 | Do you want to allocate \$3 to the Presidential Election Campaign Fund? |
| <input type="checkbox"/> | <input type="checkbox"/> | 5 | Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund? |

- ☐ ☐ 6 Did you file Form 8839, Adoption Credit, in a previous year or incur adoption expenses in 2021?
- ☐ ☐ 7 Did you claim a First-time Homebuyer Credit for a home purchased in 2008?
- ☐ ☐ 8 Was there a disposition or change in use of your main home for which you claimed the First-time Homebuyer Credit?

Yes No Return preparation and filing

- ☐ ☐ 1 Do you want to e-file your return?
- ☐ ☐ 2 If you are due a refund, how do you want to receive it?
- ☐ Check sent to you in the mail ☐ Other quick refund via a bank product
- ☐ Apply to next year's estimates ☐
- ☐ Direct deposit (please provide voided blank check) Type of account: ☐ Checking ☐ Savings
- If you owe taxes, how do you want to pay them? ☐
- ☐ Paper check sent with my return ☐ Credit card ☐ Installment Agreement
- ☐ Direct debit (please provide a voided blank check) Type of account: ☐ Checking ☐ Savings
- ☐ ☐ 3 Do you want to allow your tax preparer to discuss this year's return with the IRS?
- If no, enter another person (if desired) to be allowed to discuss this return with the IRS:
- Designee's name _____ Phone Number _____ Personal identification Number (5 digit PIN) _____