## ANTHONY J. MASCHERINO

## CERTIFIED PUBLIC ACCOUNTANT

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Date \_\_\_\_\_

## January 2022

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	· · · · · · · · · · · · · · · · · · ·

		Name SSN
		Questions
Yes	No	Personal Information
	1	Did any births, adoptions, marriages, divorces, or deaths occur in your family since last year?
	2	Did you purchase or sell your principal residence or did your address change?
	3	Are either you or your spouse being claimed (or are eligible to be claimed) as a dependent on anyone else's return?
	4	Were you in a Registered Domestic Partnership, civil union or same-sex marriage during 2021?
	5	Were either you or your spouse in the military or National Guard?
	6	Have you been notified by the IRS or state of changes to a prior year's return, or received any other tax correspondence?
	<b> </b>	Have you or your spouse been an identity theft victim and given an identity theft protection six digit PIN by the IRS?
	ш'	Thave you or your spouse been an identity their victim and given an identity their protection six digit in the into:
Yes	No	<u>Dependents</u>
	1	Are there any changes in your dependents from last year?
	2	Did you have any children under 19 (or 24 if a full time student) who received more than \$1,100 in investment income?
	3	Did you pay education expenses for your dependent children?
	4	Did anyone in your family receive a scholarship of any kind during 2021?
	5	Did you pay any dependent care expenses for a child or a parent?
	6	Did you pay over half of the support for a parent or someone else you aren't claiming as a dependent?
	7	Are all of your dependents either US residents or citizens?
Yes	No	Health Care Coverage
	1	Did you or a member of your family have minimum essential coverage in 2021? (The entity that provided the coverage
		may have sent you a Form 1095-A, 1095-B, or 1095-C, that lists individuals in your family who were enrolled
		in minimum essential coverage and shows their months of coverage.)
		3 /
Vaa	No	Income (In 2024, did you are your angues have any of the following)
Yes	No	Income (In 2021, did you or your spouse have any of the following?)
		Wages? (include form(s) W-2)
	2	Non-employee compensation? (include form(s) 1099-NEC)
	3	Miscellaneous Income? (include form(s) 1099-MISC)
	4	Interest income? (include form(s) 1099-INT)
	5	Dividend income? (include form(s) 1099-DIV)
	6	Did you receive any tax-exempt income, such as interest or dividends from municipal bonds or a mutual fund account?
	7	Gambling income? (include form(s) W-2G). Be sure to include any gambling expenses.
	8	Social security or Railroad Retirement benefits? (include form(s) SSA-1099 & RRB-1099)
	9	Did you receive a state or local refund, or a refund of any other deduction you itemized in a prior year? (attach 1099-G)
	10	Disability income? (include form(s) W-2 or 1099)
	11	Unemployment compensation? (include form(s) 1099-G)
	12	Alimony?
	13	Did you receive tip income NOT reported to your employer?
	14	Did you receive payments from a Long-Term Care insurance contract?
	15	Did you barter your services for goods or services from someone else?
	16	Did you receive, or expect to receive, a Schedule K-1 (or substitute K-1) from a trust, estate, partnership, or S corp?
$\vdash$	17	Did you receive employer-provided adoption benefits for a previous year?
$\vdash$	18	Did you cash in any U.S. savings bonds?
$\vdash$	19	Did you make a loan to someone at an interest rate below market rate?
$\vdash$	20	Did you receive a housing allowance for ministerial services you provided?
$\vdash$	21	Did you receive any income not reported in this Organizer?
$\vdash$	22	Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC)?
$\vdash$	23	Did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  **** Did you receive the third Economic Impact Payment ("stimulus payment") in 2021? If so, how much?
	24	Did you receive the third Economic impact rayment ( stilldids payment ) in 2021? If so, now much?
Yes	No	Foreign Reporting
	1	Did you have an interest in or signature authority over a financial account in a foreign country?
$\square$	2	Were you the grantor of or transferor to a foreign trust?
	3	Did you receive income from a foreign source or pay taxes to a foreign government?
Yes	No	Retirement & Other Plans
	1	Did you receive any distributions from a retirement plan? (Include form(s) 1099-R)
	2	Did you rollover a retirement plan distribution into another plan?
	3	Did you convert a traditional IRA to a Roth IRA?
	4	Did you make a contribution to a retirement plan? (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
	5	Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?
	6	Did you receive a distribution from an HSA, Archer MSA or Medicare Advantage MSA (Include form(s) 1099-SA)
	7	Did you make any contributions to an HSA (Health Savings Account) in 2021?
	8	Did you receive an early distribution for a Coronavirus (CARES Act) qualified distribution?

	9	Did you receive an early distribution for a qualified birth or adoption distribution?
Yes	No	Purchases, Sales, Gains and Losses
	1	Did you exchange any securities or investments for something other than cash?
	2	Do you have any short sales, commodity sales, or straddles?
	3	Did you receive Form 2439?
	4	Did you buy or sell any bonds?
	5	Did you receive stock from a stock bonus plan with your employer?
	6	Did you sell any other personal assets at a gain?
	7	Did you sell any real estate (other than your home) during the year?
	8	Did you sell any assets using the installment method?
	9	Did you receive proceeds from a prior year installment sale?
	10	Did you purchase a rental property?
	11	Did you exchange any property for other property?
	12	Did you incur a loss because of damaged or stolen property?
	13	Did you purchase a new vehicle, aircraft or boat?
	14	Did any security become worthless during 2021?
	15	Did any debts become uncollectible during 2021?
	16	Did you puchase 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
	1	If you own rental property, do you qualify as a Real Estate Professional?
	2	Did you start or acquire a new business?
	3	Did you sell any part of an existing business, or sell business assets?
	4	Did you cease operating any business or rental property?
	5	Did you remove any of your business assets for personal use?
	6	Did you use part of your home for business purposes?
	7	Did you make any contributions to a Keogh or a self-employed SEP plan for 2021?
	8	Do you pay for any health or long term care insurance through your business?
	9	If you or your spouse are self-employed, are either of you covered under an employer's health plan?
	10	Did you purchase any furniture or equipment for your business?
	11 12	Did you make any improvements to your rental properties?  Did you receive income from raising animals or crops?
	12	Did you receive income non-raising animals of crops:
Yes	No	Other Deductions
	1	Did you use your car on the job (other than to and from work)?
	2	Did you work out of town for part of the year?
	3	Did you incur unreimbursed expenses working as a reservist, performing artist, or fee-basis gov't official?
	4	Did you incur any travel and entertainment expenses for business purposes?
	5	Did you pay expenses for the care of your child or other dependent so you could work?
	6	Did you purchase a 'clean fuel' or electric hybrid vehicle in 2021?
	7	Did you make energy efficient improvements to your home or purchase any energy-saving property during 2021?
	8	Did you contribute less than an entire interest in any property to charity?
	9	Did you refinance a mortgage or take out a home equity loan during 2021?
$\vdash$	10	Did you incur moving expenses during the year due to a military order and incident to a permanent change in station?
$\vdash$	11	Did you pay any student loan interest?
$\vdash$	12	Did you pay any student loan interest?  Did you make any federal or state estimated payments?
$\vdash$	14	Did you make any rederar or state estimated payments?  Did you pay alimony?
$\vdash$	15	Did you donate non-cash donations?
$\square$	16	Did you donate a vehicle?
	17	*** Did you make any charitable donations? If so, how much?
	18	Do you have reciepts for the charitable donation?
Vaa	No	Miscallanoous
Yes	No 1	Miscellaneous  Did you make gifts of more than \$15,000 to any one person?
$\vdash$	2	Did you engage the service of any household employees?
$\square$	3	Did your bank account information change within the last twelve months?
	4	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
	5	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?

	6 7 8	Did you file Form 8839, Adoption Credit, in a previous year or incur adoption expenses in 2021?  Did you claim a First-time Homebuyer Credit for a home purchased in 2008?  Was there a disposition or change in use of your main home for which you claimed the First-time Homebuyer Credit?				
Yes	No 1 2	Return preparation and filing Do you want to e-file your return? If you are due a refund, how do you want to	receive it?			
		Check sent to you in the mail		Other quick re	efund via a bank pr	oduct
		Apply to next year's estimates				
		Direct deposit (please provide voide	ed blank check)	Type of account:	Checking	Savings
		If you owe taxes, how do you want to pay th	em?			
		Paper check sent with my return	Credit card	Installment Ag	greement	
		Direct debit (please provide a voide	d blank check)	Type of account:	Checking	Savings
	3	Do you want to allow your tax preparer to di If no, enter another person (if desired) to be			:	
		Designee's name	Phone Number		Personal identifi Number (5 digit	