MARK S. YOUNG, C.P.A., A.P.C.
5151 SHOREHAM PL STE 170
SAN DIEGO, CA 92122
(858) 450-3200/Fax (858) 568-9092
mark@markyoungcpa.com

Name: ____________________________

Street: ____________________________

City Line: ____________________________

I hope you enjoyed your holidays and this New Year finds you and your family doing well. Thank you very much for your interest in having me prepare your year 2021 income tax returns.

This letter is intended to confirm our understanding of the terms of your income tax engagement, and the nature and extent of the tax services I will provide to you. Please read and sign this letter and return with your organizer and document.

If you have scheduled a "tax review" appointment with Mark, please have all of your tax information into us at least one week prior to your appointment. You can drop your information off at our office, fax it, mail it to us, or upload it to the SmartVault portal.

If you send us your information via the portal, please send us an email when you have uploaded ALL of your information. We will begin working on your return once you send us this email. We do not require you to use the portal to send us your tax information. As mentioned, you can also mail it to us or drop it off. If you mail us your tax information, we suggest you make a copy first.

Please send us the following information with your organizer. Note that for the items below, you do not need to also write this information into the organizer.

1. This signed agreement and completed questionnaire.
2. Copies of all W-2s, 1099s, and any other tax documents you receive.
3. If you sold stocks or mutual funds, please provide the purchase & sale information. (form 1099B)
4. FINAL closing statements for property transactions. (Purchase and Sale)
5. Copies of DMV renewal form or registration forms for all cars you own (I need to be able to see the VIN and license number)
6. Form 1099SA for Health Savings Accounts.
7. Form FTB 593-B if you had any CA withholding on a sale of real estate.
8. Sales taxes paid on any vehicle purchases.
9. Letters received in January of this to indicate either an advance child tax credit or an economic impact payment.

9\. Any other tax information not listed above.

I will prepare your personal Federal and State income tax returns for the year ended December 31, 2021 from the information you will provide. It is your responsibility to provide me with all the necessary information required for the preparation of complete and accurate returns.

You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign the returns. I will not audit or otherwise verify the data you submit. I

may request clarification of some items or transactions, ask you to furnish written or verbal assurances, or request other evidence to substantiate deductions.
In order to avoid last minute hurry and pressure, at my option, an extension for filing this return will be requested when information is brought in after April 2nd. There is an additional fee to calculate and prepare an extension for you.

I will use my judgment in preparing your returns. Whenever I am aware that an applicable tax law is unclear or that there are conflicting interpretations of the law by authorities, I will explain to you the possible positions which may be taken on your return.

I will adopt whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations of the current tax law. If the taxing authorities should later contest the position taken, there may be an assessment of original tax plus interest and penalties. I assume no liability for any such additional penalties, interest, or tax assessments.

It is our policy to maintain confidentiality with regard to all personal information obtained in the course of doing business with you. We do not disclose any personal information about current or former clients to anyone, except as required by law, or as directed by you in writing. We restrict access to personal information about you to our employees who need that information to provide our services to you.

By signing below, you are confirming to me that unless I am otherwise advised, the travel, entertainment, gifts, and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code. Please ask me for assistance if you have any questions as to the type of records required.

As part of this engagement, I may advise you regarding the tax implications of your investments. This engagement does not obligate me to advise you regarding the selection and applicability of your investments.

Fees for services are based on the forms needed to prepare your return. A fee schedule will be made available to you upon request. Payments for services are due when you approve your return for electronic filing. I will be available, for additional fees, to answer your questions on specific tax matters and to consult with you on methods of income tax and business planning on year-round basis.

Should you receive a notice from the IRS or Franchise Tax board, which questions an amount on your return, and you solicit my help, you will be billed based on our normal hourly rate, with a minimum of 1/2 hour.

Thank you very much for your business. I look forward to working with you and your family this year.

Sincerely, Mark Young

Please sign below.

Signature: ____________________________________________

Date: ________________________________________________

| 2021 | 1040 | US | Miscellaneous Questions |
|---|---|---|---|

If any of the following items pertain to you or your spouse for 2021,
please check the appropriate box and provide additional information if necessary.

## PERSONAL INFORMATION

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Did your marital status change during the year? |
| ☐ | ☐ | Did your address change during the year? |
| ☐ | ☐ | Could you be claimed as a dependent on another person's tax return for 2021? |
| ☐ | ☐ | Did you receive Advance Child Tax credits in 2021? If so, please provide the letter (6419) sent to you from the IRS in January 2022. |
| ☐ | ☐ | Did you receive any Economic Impact Payments in 2021? If so, please provide the letter (6475) sent to you from the IRS in January 2022. |

## DEPENDENTS

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Were there any changes in dependents? |
| ☐ | ☐ | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2021? |
| ☐ | ☐ | Did you have any children under age 19 or full-time students under age 24 at the end of 2021, with interest and dividend income in excess of $1,100, or total investment income in excess of $2,200? |

## HEALTH CARE COVERAGE

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), if so, please attach. |

## INCOME

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Did you receive unreported tip income of $20 or more in any month? |
| ☐ | ☐ | Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents? |
| ☐ | ☐ | Did you receive any disability income? |
| ☐ | ☐ | Did you have any foreign income or pay any foreign taxes? |

| 2021 | 1040 | US | Miscellaneous Questions |
|---|---|---|---|

### PURCHASES, SALES AND DEBT

- [ ] [ ] Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- [ ] [ ] Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
- [ ] [ ] Did you buy or sell any stocks, bonds or other investment property in 2021?
- [ ] [ ] Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? If so, please provide your FINAL closing/settlement statement.
- [ ] [ ] Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
- [ ] [ ] Did you have any debts cancelled or forgiven?
- [ ] [ ] Does anyone owe you money which has become uncollectible?

### RETIREMENT PLANS

- [ ] [ ] Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- [ ] [ ] Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- [ ] [ ] Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- [ ] [ ] Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2021?

### EDUCATION

- [ ] [ ] Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
- [ ] [ ] Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

### ITEMIZED DEDUCTIONS

- [ ] [ ] Did you incur a loss because of damaged or stolen property?

| 2021 | 1040 | US | Miscellaneous Questions |
|---|---|---|---|

☐ ☐ Did you work out of town for part of the year?

☐ ☐ Did you use your car on the job (other than to and from work)?

## ESTIMATED TAXES

☐ ☐ Did you make estimated tax payments? If so, the amounts are listed on the organizer. Please confirm that these are the amounts you paid.

☐ ☐ If you have an overpayment of 2021 taxes, do you want the excess applied to your 2022 estimated tax (instead of being refunded)?

☐ ☐ Do you expect your 2022 taxable income and withholdings to be different from 2021? If so, please elaborate.

## MISCELLANEOUS

☐ ☐ Do you want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

☐ ☐ Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?

☐ ☐ Was your home rented out or used for business?

☐ ☐ Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?

☐ ☐ Did you engage the services of any household employees, who did not provide their services through a business?

☐ ☐ Were you notified or audited by either the Internal Revenue Service or the State taxing agency?

☐ ☐ Did you or your spouse make any gifts to an individual that total more than $15,000, or any gifts to a trust?

Miscellaneous Questions (Continued)

# 2021 | 1040 | US | Miscellaneous Questions

☐ ☐ Did your bank account information change within the last twelve months? **Please provide your bank information on the organizer if you wish to change the bank we use for direct deposits of refunds. Otherwise, we will use the same account as the prior year.**

☐ ☐ Did you receive, sell, send, exchange or otherwise acquire any financial interest in virtual currency? If so, and you sold or exchanged virtual currency, please provide for each transaction: 1. Total sales price 2. Total purchase price 3. Purchase date 4. Sales date

**CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT (CARES ACT)**

☐ ☐ Did you receive an economic impact payment? If so, how much?

☐ ☐ Did your business have any PPP loan amounts forgiven? If so, how much? This amount is taxable to CA.

☐ ☐ Did you receive a distribution from your retirement plan because of COVID?

| 2021 | 1040 | US | Tax Organizer |
|---|---|---|---|

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Telephone number: **(858) 450-3200**
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E-mail address: **mark@markyoungcpa.com**

Tax Return Appointment
Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2021 tax return. Please enter all pertinent 2021 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

## CLIENT INFORMATION

| | Taxpayer | Spouse |
|---|---|---|
| First name and initial | | |
| Last name | | |
| Title/suffix | | |
| Social security number | | |
| Occupation | | |
| Date of birth (m/d/y) | | |
| Date of death (m/d/y) | | |
| 1=blind | | |
| Home phone | | |
| Work phone | | |
| Work extension | | |
| Cell phone | | |
| E-mail address | | |

| Address | | |
|---|---|---|
| | In care of | |
| | Street address | |
| | Apartment number | |
| | City | |
| | State | |
| | ZIP code | |

## DEPENDENTS

| | Dependent No. | Dependent No. |
|---|---|---|
| First name | | |
| Last name | | |
| Title/suffix | | |
| Date of birth (m/d/y) | | |
| Date of death (m/d/y) | | |
| Date of adoption (m/d/y) | | |
| Social security number | | |
| Relationship | | |
| Months lived at home | | |

| | Dependent No. | Dependent No. |
|---|---|---|
| First name | | |
| Last name | | |
| Title/suffix | | |
| Date of birth (m/d/y) | | |
| Date of death (m/d/y) | | |
| Date of adoption (m/d/y) | | |
| Social security number | | |
| Relationship | | |
| Months lived at home | | |

| 2021 | 1040 | US | Tax Organizer |
|---|---|---|---|

Please enter all pertinent 2021 information. If you have attached a government form for an item, check the box and do not enter a 2021 amount.

## WAGES, SALARIES AND TIPS

| Employer name: | 2021 Amount | 2020 Amount |
|---|---|---|
| ☐ | Attach Forms W-2 | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| ☐ | | |

## INTEREST INCOME

| Payer name: | 2021 Amount | 2020 Amount |
|---|---|---|
| ☐ | Attach Forms 1099-INT | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| ☐ | | |

## DIVIDEND INCOME

| Payer name: | 2021 Amount | 2020 Amount |
|---|---|---|
| ☐ | Attach Forms 1099-DIV | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| ☐ | | |

## PENSIONS, IRA AND GAMBLING INCOME

| Payer name: | 2021 Amount | 2020 Amount |
|---|---|---|
| ☐ | Attach Forms 1099-R & W-2G | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| Winnings not reported on W-2G | | |
| Total gambling losses | | |

## OTHER GOVERNMENT FORMS - INCOME

| | 2021 Amount | 2020 Amount |
|---|---|---|
| ☐ Form 1099-B - Sales of stock (also include transaction history) | Attach Forms 1099 | |
| ☐ Form 1099-MISC - Miscellaneous income | | |
| ☐ Form 1099-K - Merchant card and third party network payments | | |
| ☐ Form 1099-S - Sales of real estate (also include closing statements) | | |
| ☐ Form 1099-G - State tax refunds | Attach Forms 1099 | |
| Taxpayer: | | |
| ☐ Form SSA-1099 - Social security benefits | Attach Forms 1099 | |
| ☐ Form 1099-G - Unemployment compensation | | |
| ☐ Form 1099-Q (529 Plan) | | |
| ☐ Form 1099-QA/5498-QA (ABLE Accounts) | | |
| Spouse: | | |
| ☐ Form SSA-1099 - Social security benefits | Attach Forms 1099 | |
| ☐ Form 1099-G - Unemployment compensation | | |
| ☐ Form 1099-Q (529 Plan) | | |
| ☐ Form 1099-QA/5498-QA (ABLE Accounts) | | |

| 2021 | 1040 | US | Tax Organizer |
|---|---|---|---|

## MISCELLANEOUS INCOME

| | | |
|---|---|---|
| Taxpayer: Alimony received | | |
| Spouse: Alimony received | | |
| Other: | | |

## RETIREMENT PLAN CONTRIBUTIONS

| | 2021 Amount | 2020 Amount |
|---|---|---|
| Taxpayer: Traditional IRA contributions (1=maximum) | | |
| Roth IRA contributions (1=maximum) | | |
| Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum) | | |
| Spouse: Traditional IRA contributions (1=maximum) | | |
| Roth IRA contributions (1=maximum) | | |
| Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum) | | |
| | | |

## OTHER GOVERNMENT FORMS - DEDUCTIONS

| | | |
|---|---|---|
| ☐ Form 1098-E - Student loan interest | Attach Forms 1098 | |
| ☐ Form 1098-T - Tuition and related expenses | | |

## AFFORDABLE CARE ACT

| | | |
|---|---|---|
| ☐ Form 1095-A - Health Insurance Marketplace Statement | Attach Forms 1095 | |
| ☐ Form 1095- B - Health Coverage | | |
| ☐ Form 1095-C - Employer-Provided Health Insurance Offer and Coverage | | |

## ADJUSTMENTS TO INCOME

Taxpayer:

| | | |
|---|---|---|
| Self-employed health insurance premiums | | |
| Educator expenses | | |
| Other adjustments to income: | | |
| | | |
| | | |
| Alimony paid - Recipient name & SSN | | |
| | | |
| | | |

Spouse:

| | | |
|---|---|---|
| Self-employed health insurance premiums | | |
| Educator expenses | | |
| Other adjustments to income: | | |
| | | |
| | | |
| Alimony paid - Recipient name & SSN | | |
| | | |
| | | |

## MEDICAL AND DENTAL EXPENSES

| | | |
|---|---|---|
| Prescription medicines and drugs | | |
| Doctors, dentists and nurses | | |
| Hospitals and nursing homes | | |
| Insurance premiums | | |
| Long-term care premiums - taxpayer | | |
| Long-term care premiums - spouse | | |
| Insurance reimbursement | | |
| Out-of-pocket lodging and transportation expenses | | |
| Number of medical miles | | |
| Other: | | |
| | | |

## TAXES PAID

| | | |
|---|---|---|
| State income taxes - 1/21 payment on 2020 state estimate | | |

| 2021 | 1040 | US | Tax Organizer |
|---|---|---|---|

## TAXES PAID (continued)

| | 2021 Amount | 2020 Amount |
|---|---|---|
| State income taxes - paid with 2020 state extension | | |
| State income taxes - paid with 2020 state return | | |
| State income taxes - paid for prior years and/or to other states | | |
| City/local income taxes - 1/21 payment on 2020 city/local estimate | | |
| City/local income taxes - paid with 2020 city/local extension | | |
| City/local income taxes - paid with 2020 city/local return | | |
| State and local sales taxes (except autos and special items) | | |
| Use taxes paid on 2021 purchases | | |
| Use taxes paid on 2020 state return | | |
| Sales tax on autos not included above | | |
| Sales taxes paid on boats, aircraft, and other special items | | |
| Real estate taxes - principal residence | | |
| Real estate taxes - property held for investment | | |
| Foreign income taxes | | |
| ☐ Personal property taxes (including automobile fees in some states) | Attach Tax Notice | |

## INTEREST PAID

| | 2021 Amount | 2020 Amount |
|---|---|---|
| Home mortgage interest and points paid: | | |
| ☐ | Attach Forms 1098 | |
| ☐ | | |
| Home mortgage interest not on Form 1098 (include name, SSN, & address of payee): | | |
| | | |
| | | |
| Points not reported on Form 1098: | | |
| | | |
| | | |
| Mortgage insurance premiums on post 12/31/06 contracts | | |
| Investment interest (interest on margin accounts): | | |
| | | |
| | | |
| Passive interest | | |

## CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

| | 2021 Amount | 2020 Amount |
|---|---|---|
| | | |
| | | |
| Volunteer expenses (out-of-pocket) | | |
| Number of charitable miles | | |

## NONCASH CONTRIBUTIONS

NOTE: No deduction is allowed for contributions of clothing and household items that are not in good used condition or better, in addition, a deduction for any item with minimal monetary value may be denied.

| | 2021 Amount | 2020 Amount |
|---|---|---|
| | | |
| | | |

## MISCELLANEOUS DEDUCTIONS

| | 2021 Amount | 2020 Amount |
|---|---|---|
| Union and professional dues | | |
| Tax return preparation fee | | |
| Safe deposit box rental | | |
| Investment expenses | | |
| Estate tax, section 691(c) | | |
| Unreimbursed employee expenses: | | |
| | | |
| | | |
| Other: | | |
| | | |