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Selena's Accounting Services

January 4, 2021

Dear Client:

Once again, I look forward to working with my clients in the year to come for all your accounting needs. **PLEASE READ THE FIRST TWO PAGES OF THIS TAX PLANNER AS I DO HAVE MANY TEMPORARY CHANGES TO THE WAY I WILL BE OPERATING THIS TAX SEASON.** I have outlined these changes later in this cover letter.

Historically presidential election years have been tax law stagnant; not this year! COVID played a large part in most of the changes that took place in 2020. Many of my clients were eligible for at least a portion of the Economic Impact Payments that began being issued in late April of 2020 and continued to be cut thru January 15th, 2021. If you have not received your second impact payment by January 15th you will receive a credit on your 2020 tax return. If you have your IRS Notice 1444 that was mailed to you regarding your first payment it will be useful to enclose in your tax documents to me. New for this year only, you can also defer your RMD if you are required to take one. In addition, if you withdrew money from your retirement account this year before age 59 ½ that you chose to classify as COVID related, you can opt to pay the tax on it over three years or put the money back in within the next three years and avoid taxation altogether. Everyone is eligible to receive up to an additional $300 deduction PER return, (not per person), for cash donations to charity. Please include that documentation if you made qualifying donations (I will need an itemization of who you donated to and how much).

Enclosed is my 2020 tax year organizer. If you would complete the organizer and return it with all tax related documents you have received, I would greatly appreciate it. Completing this organizer is not required, but it will reduce the cost of preparing your tax return, benefiting you.

I encourage all clients to utilize my website; check out my monthly newsletter as well as easy links under the tax center to check your refund status and more. You can request a portal on my website under the login link and find many valuable resources there year round.

Although I am no longer accepting new clients for tax return preparation, I am happy to send all referrals to Jessica Doll. She is the owner of JDoll Accounting, LLC. Her business telephone number is 636-671-7481 and her email address is jessica@jdollaccounting.com. We share an office, so her address is the same as mine.

I know we are all sick of hearing "COVID" but let's get this out of the way. **First and foremost, I require everyone to wear a mask inside of my office** for all drop off's, pick up's or appointments. I do not have exceptions to this policy because I have immune compromised individuals in my immediate family. I value and respect every client I have and I hope you value and respect me enough to understand this policy. If you cannot wear a mask I understand and we still have several options to work together without being face to face (see below).

Since COVID is still a main concern for many people this year I also want to discuss how I am going to handle drop off and picks ups of your tax documents. I have many options available for my clients to get their tax returns prepared and feel as though they got the service they deserve and at the same time keeping you, myself, and the rest of my clientele safe and healthy. I prefer as little in person contact as possible this tax season. My goal is to prepare as many returns contactless as possible and if we need to have in person contact, I am limiting the number of times a client is in my office to once. Here are the multiple options you can select from to have your return prepared this tax season:

1. Completely Contactless Option 1 - You can load your documents to a portal I will create for you on my website. Please send me an email once you have everything loaded telling me you are finished loading the documents. I will put you on my drop off list based on the email date. You will need to request this portal in advance. Once I have completed your return, I will send your return thru Docusign for electronic signature; if you want me to review your return with you I can do so thru zoom or a phone appointment. I can load your return to your portal for you and if you also prefer a paper copy in lieu of PDF only I will send you a printed copy via Priority mail for an additional fee of $8.

2. Completely Contactless Option 2 – Mail me your return (priority mail preferred) and I will put you on my drop off list based on your postmark date. Once I have completed your return, I will send your return thru Docusign for electronic signature (I can wait for a paper signature sheet via postal mail if you do not have the ability to sign electronically). If you want me to review your return with you I can do so thru zoom or a phone appointment. I will send you a printed copy via Priority mail along with all your original documentation for an additional fee of $8.

3. Reduced Contact Drop Off's and Pick-Ups – If you do not have the ability to utilize the portal or send me your information electronically and you prefer to drop off in person you are welcome do so. We can make a copy of your documentation while you are here and give you back your originals. You can Docusign when we finish, at that time it will include a PDF copy of your return and if you prefer, we can also mail you a copy of your return via priority mail for an additional fee of $8.
   Alternatively, if you want to pick up your return from our office when completed please leave your tax information in the drop box outside during normal hours and we will immediately collect it (we have upgraded our open hours drop box). We ask that you do not come inside during the drop off process; ultimately my goal is to only have each client in the office one time this tax season. After I have completed your return I will call you and go over any questions I have with you and then you are welcome to pick up your return on any of my designated pick up days which I will provide you when I call you after I complete your return.

4. Although I am trying to limit physical contact this year if you feel that you need to have an appointment that is still an option as well. I will schedule my appointments on an individual basis as I have for several years now. This years in person appointment will be a little different. You will be in my meeting space and I will be at my desk. You will have a computer screen in the room which I will screen share my computer screen with you while I prepare your tax return. This is also how I will handle all pick-ups that wish to have their returns reviewed with them in person in lieu of over the telephone or thru zoom. This will be on certain days and advance appointments for all in person preparation and picks ups with review will be required.

Regardless of how you get me your information please keep in mind I will need a copy of your driver's license or state ID if you had to renew it last year. Also, please attach a copy of a voided check to your planner or indicate that you want to use the same account you used last year for direct deposit if you use direct deposit. You can deposit into multiple accounts and you can also deposit directly into most investment or retirement accounts. I accept many remote payment methods including ACH transfer or credit card payment thru Intuit, Venmo and PayPal. If you utilize this as well as the portal, then a trip to the office is not even necessary unless you want it to be. As always, I will need to speak with every client, but this can usually be done by phone. Also please note that I charge an additional fee for appointments unless you have circumstances that require an appointment (I can determine this).

Please return all requested information by March 15, 2020 or an extension will be necessary. Here is to another successful tax season and to helping you grow and prosper.

Sincerely,

Selena K. Lambrich, EA

Tax Season Office Hours for Drop Off's (beginning February 1st):

Monday - Thursday:	**8:30 – 5:30**
Friday:	**By Appointment Only**
Saturday:	**12:00 – 2:00**

PERSONAL INFORMATION: (NEW Clients please complete, previous clients please note changes only)

	TAXPAYER INFORMATION	**SPOUSE INFORMATION**
Name (Last, First, MI)		
Social Security #		
Date of Birth		
Cell Phone		
Home or Work Phone		
Email Address		
Occupation		
Legally Blind? (Y/N)		
Address:		
City / State / Zip:		
County of Residence:		

FILING STATUS ____

STATUS CHANGES THIS YEAR (Ending dates**) ** if MFS or Divorced this year you may need to sign a conflict of interest form for me, please contact me about this.**

Married _______ Separated _______ Divorced _______ Spouse Deceased _______ Dependent Deceased _______

Moved _______ Sold Home _______ Sold Property _______

YOUR DEPENDENTS: List the names of all dependents that received more than one-half of their support from you. Please provide form 8832 Release of Claim Exemption in cases of custodial agreements and divorce. Please provide social security cards and/or birth certificates for new Dependents listed on return.

FULL NAME	**SOC. SEC. #**	**DOB:**	**# MONTHS LIVED W/ TAXPAYER IN 2020 & RELATIONSHIP**	**STUDENT?**	**$ INCOME**
_________________________	______________	____________	____________	__________	____________
_________________________	___________________	____________	____________	__________	____________
_________________________	___________________	____________	____________	__________	____________
_________________________	___________________	____________	____________	__________	____________

(Attach a separate sheet if needed)

Did a dependent child under age 24 have unearned income over $1,100? _____ Over $2,200? _______

Did you contribute to a 529 college savings or an ABLE account? Yes _____ No _____ If yes, amount: _______

CHILD & DEPENDANT CARE:

Child Care Provider:

Name: ________________ SSN/EIN: ___________________

Address: ____

City/State/Zip: _____________________________________

Amount Paid: ________________________

Child Care Provider:

Name: ________________ SSN/EIN: _______________

Address: ______________________________________

City/State/Zip: __________________________________

Amount Paid: ________________________

ESTIMATED TAXES PAID

	Date Due	Date Paid	Federal	State
Applied from Prior Years Refund			________	________
First Quarter	July 15, 2020	_______	________	________
Second Quarter	June 15, 2020	________	________	________
Third Quarter	Sept. 15, 2020	________	________	________
Fourth Quarter	Jan. 15, 2021	________	________	________

PLEASE ATTACH THE FOLLOWING:
W-2'S AND W-2G'S
K1'S FROM PARTNERSHIPS, S CORPORATION TRUSTS, ESTATES
ATTACH SOCIAL SECURITY/RAILROAD RETIREMENT STATEMENT SSA-1099
ATTACH ALL 1099'S / 1098'S

1099DIV – Dividends	1099INT – Interest
1099B – Broker's Sale of Stock	1099A – Acquisition / abandonment property
1099S – Sales of Residence	1099G – Government Payments
1098 E – Student Loan Interest	1098T – Tuition Payment Statements
1099C - Cancellation of Debt	1099-NEC OR 1099-MISC
1099SA – HSA distributions	1099Q – Educational account distributions

TOTAL NUMBER OF TAX DOCUMENTS ATTACHED : __________________

Other Income	Taxpayer	Spouse
Alimony received…….	________	________
Unemployment………	________	________
Jury Duty……………	________	________
Gambling Winnings…	________	________
Other………………..	________	________

PREPARERS NOTES:
____
____
____
____

Deductions or Adjustments	Taxpayer	Spouse
Deductible IRA……………	________	________
Non-Deductible IRA………	________	________
Roth IRA…………………	________	________
SEP……………………….	________	________
Simple……………………	________	________
HSA Contributions……….	________	________
Self-Employed Health Ins….	________	________
Alimony Paid……………….	________	________
To Whom: ________________	SSN: ______________	
Student Loan Interest	________	________

SCHEDULE A – ITEMIZED DEDUCTIONS

MEDICAL EXPENSES YOU PAID

	Amount
Health Insurance Premiums****.	__________
** other than Medicare and if from paycheck supply check stubs	
Long Term Care Insurance……	__________
Medicine and Drugs…………	__________
Glasses / Contact, Dentures And hearing aids………	__________
Hospitals………………………	__________
Doctors (all types)……………	__________
Ambulance…………………..	__________
Travel and Lodging ………….	__________
Mileage ……..…....…….….	__________
Other (list separate)………….	__________
_________________________	__________
_________________________	__________

***** Be sure 1099 SA is enclosed to reflect HSA expenses**

TAXES YOU PAID

	Amount
Real Estate on main home …………………..	__________
Real Estate on additional homes / land ……..	__________
Personal Property …………………...……	__________
Auto Sales Tax………………………………	__________
Other Large Items Sales Tax ……………….	__________
Other (provide detail)……………………….	__________
____________________________	__________

INTEREST YOU PAID

Home Mortgage & points on Form 1098:	__________
Home Equity Interest………………………..	__________
* Boat, Camper or Second Home (need info)…	__________
Mortgage Insurance Premiums on 1098	__________
Mortgage to individual* (not on 1098)…………	__________

Name: ______________________________________
Address: __________________________ SSN/EIN: ___________
Investment Interest You Paid: __________

CONTRIBUTIONS (*NEED RECIEPT IF CASH)
Charitable contribution by cash or check…. $______
Other than by cash or check…………...……$______

Non Cash Donation Please Note

If the amount exceeds $500 TOTAL – the Fair market value of clothing, furniture, etc. contributed MUST include date acquired, date donated, and **receipt from organization donated to, showing name and address**.

Volunteer Mileage for 2020 ______________

****Teachers Supplies ..…………..** __________
****Gambling Losses……………..** __________

NEED TO BE DISCUSSED WITH TAX PRACTITIONER (Please check all that apply)
_____ Did you sell or exchange any form of virtual currency in 2019?
_____ Did you have health insurance thru the exchange (healthcare.gov)? If so please provide a 1095-A
_____ Adoption expenses

_____ Did you receive BOTH of your economic stimuli payments for 2020? Yes_____ No _____
If Yes, how much was your payment in the spring/summer? ___________ January 2021? ___________
_____ Did you receive the first-time home buyer credit in 2009?
_____ Did you sell a home or convert to a non-primary residence a home that you received the first-time homebuyer credit for?
_____ Bankruptcy, Foreclosure, or other forms of cancelled debt in current year.
_____ College & Voc-Tech expenses or Interest on student loans (Submit 1098T, 1098E &/or supporting receipts)
_____ IRA Distribution before age 59-1/2; Reason for distribution ____ (I will have additional questions for you as to if you wish to use the 3 year distribution tax method or if you are repaying the distribution).
_____ Purchased, sold or refinanced home (Submit refinance or closing documents)
_____ Gifts over $15,000 per donee received or given
_____ (Incentive) Stock Options or Restrictive Stock Units Exercised
_____ Conversion of IRA or 401K
_____ Are you currently involved in an installment sale (owner financing another individual)?
_____ Energy saving remodeling done to residence
_____ Did you purchase a hybrid or electric vehicle in 2020?
_____ Have any of your stocks been deemed worthless?
_____ A member of the Armed Forces with qualifying moving expenses.
_____ Casualty or theft losses
_____ Other: ____________________________________
Age 65 This Year _____ Next Year _____
Age 72 This Year _____ Next Year _____

RENTAL INCOME AND EXPENSES

Do you spend at least 250 or more hours per year maintaining your rental property (or pay a person/company who spends at least 250 or more hours per year maintaining your rental for you)? Yes _____ No _____

Description and Location (Attach Separate Sheet if needed)	Date Acquired
A. ____	____________
B. ____	____________
C. ____	____________

Was property(s) used for personal purposes more than 14 days or 10% of total days and rented to others? Yes ____No ____
Where any tax credits, grants or any other rebates given to any of the properties listed below? Yes ____No ____
Did you dispose of property during the tax year? Yes _____ No _____

	A	B	C
Income:			
Rents received ……………………………………………..	________	________	________
Expenses:			
Advertising ………………………………………………..	________	________	________
Auto Ex. _________________ Miles…............................	________	________	________
Cleaning and Maintenance ……………………………….	________	________	________
Commissions …………………………………………….	________	________	________
Insurance…………………………………………………..	________	________	________
Legal/professional fees …………………………………	________	________	________
Management fees …………………………………………..	________	________	________
Mortgage Interest ………………………………………..	________	________	________
Other Interest ……………………………………………	________	________	________
Repairs …………………………………………………	________	________	________
Supplies …………………………………………………..	________	________	________
Taxes ………………………………………………………..	________	________	________
Utilities …………………………………………………..	________	________	________
Other __________________________________	________	________	________
Other __________________________________	________	________	________

CAPITAL IMPROVEMENTS (Purchased in current year only, attach sheet if needed):

Date Purchased	Item	Amount
__________	______________________________________	__________
__________	______________________________________	__________
__________	______________________________________	__________

SELF-EMPLOYED BUSINESS INCOME AND EXPENSES (if new client, please attach business card)

Business Owner ______________________________
Business Name ______________________________
Business Address ______________________________
Federal ID Number ______________________ Dates in Business if not full year __________________

_____ Did you receive the PPP Loan?
_____ Did you receive the EIDL Grant?
_____ Did you receive any payroll tax credits for COVID relief pay or an Employer Retention Credit?

	Amount
Gross Sales or Receipts……………………………………………………………………….	____________
Sales Returns and Allowances ……………………………………………………………..	____________
Interest Income …………………………………………………………………………….	____________
Other Income ____	____________
Beginning Inventory ………………………………………………………………………	____________
Purchases …………………………………………………………………………………..	____________
Personal Use of Inventory ………………………………………………………………	____________
Ending Inventory …………………………………………………………………………….	____________
Is Inventory Valued at Cost? …………………. Yes _____ No ______	
Advertising ……………………………………………………………………………………….	____________
Auto Expenses ____________ Bus. Miles / See Schedule ……………………… Total Miles ….	____________
Bad Checks …………………………………………………………………………………….	____________
Bank Charges ……………………………………………………………………………….	____________
Commissions ………………………………………………………………………………..	____________
Contract Labor (any one person over $600?) …… Yes _____ No _____ ………………………	____________
Dues & Publications ………………………………………………………………………..	____________
Education & Seminars …………………………………………………………………………	____________
Freight ……………………………………………………………………………………………	____________
Gifts to Clients ($25 maximum each gift / each person) ......……………………………………	____________
Insurance – Health …………………………………………………………………………….	____________
Insurance – Other: Liability, Work Comp, etc. (NOT LIFE INS.) ……………………………….	____________
Interest paid to banks ………………………………………………………………………	____________
Interest to others …………………………………………………………………………………	____________
Laundry & Cleaning ………………………………………………………………………………	____________
Legal & Professional …………………………………………………………………………..	____________
Meals (ENTERTAINMENT IS NO LONGER DEDUCTIBLE) ……………………………….	____________
Office Expenses …………………………………………………………………………….	____________
Open House Expenses (Client relations) ……………………………………………………	____________
Rent or Lease – Machinery & Equipment ………………………………………………………	____________
Rent - Other ……………………………………………………………………………………….	____________
Repairs & Maintenance ……………………………………………………………………….	____________
Small Tools (Under $500 each) …………………………………………………………….	____________
Supplies …………………………………………………………………………………………..	____________
Taxes, Licenses & Permits ……………………………………………………………….	____________
Telephone – separate line …………………………………………………………………………	____________
Telephone – Cellular (LESS PERSONAL USE) ………………………………………………	____________
Travel & Lodging ……………………………………………………………………………………	____________
Uniforms ……………………………………………………………………………………….	____________
Utilities …………………………………………………………………………………………..	____________
Wages …………………………………………………………………………………………….	____________
Other ____________________________________..	____________
Other ____________________________________..	____________

Number of gallons of fuel used OFF ROAD for business purposes _______

EQUIPMENT, FURNITURE, FIXTURES, COMPUTERS, AND OTHER FIXED ASSETS (2020 purchases only)

Date Purchased	Item	Amount
________	______________________________	________
________	______________________________	________
________	______________________________	________
________	______________________________	________

CHECKLIST OF AUTO BUSINESS EXPENSES

Auto Expenses	Auto #1	Auto #2	Auto #3	Auto #4
Beginning Odometer Reading…………………..	________	________	________	________
Ending Odometer Reading……………………	________	________	________	________
Total Mileage ………………………………….	________	________	________	________
Business Mileage …………............................ (**home to office not usually allowable**)	________	________	________	________
Year & Make of Auto ………………………………..	________	________	________	________
Date Purchased ………………………………………	________	________	________	________
Cost of Auto (Including Sales Tax) ………………….	________	________	________	________
Gas, Oil, Lubrication ………………………………..	________	________	________	________
Repairs ……………………………………………….	________	________	________	________
Tires ………………………………………………….	________	________	________	________
Washes & supplies for auto ………………………..	________	________	________	________
Insurance …………………………………………..	________	________	________	________
License & Inspection ………………………………	________	________	________	________
Motor Club …………………………………………	________	________	________	________
Interest ……………………………………………..	________	________	________	________
Personal Property Tax ……………………………..	________	________	________	________
Parking Fees & Tolls ………………………………	________	________	________	________
Short Term Rentals ………………………………..	________	________	________	________
Lease Payments ……………………………………	________	________	________	________
Avg. daily round commuting distance …………….	________	________	________	________
If you sold the vehicle in 2020, date sold ………….	________	________	________	________
Selling price ………………………………………..	________	________	________	________

Do you (or your spouse) have another vehicle available for personal purposes? Yes ____ No ____
If your employer provided you with a vehicle, is personal use during off duty hours permitted? Yes ____ No ____ N/A ____
Do you have evidence to support your deduction? Yes _____ No _____
If yes, is the evidence written? Yes _____ No _____
Does your employer reimburse you? Yes _____ No _____
If yes, how much was your reimbursement? ______________________________________

"OFFICE IN HOME" EXPENSES

Total Square Feet of: Home: _______ Office: _______ Storage: _______
Expenses: Rent: _______ Utilities _______ Insurance: _______ Taxes: _______ Interest: ________
Condo/Mgmt. Fees: _______ Other _______ Maintenance & Repairs: Office: _______ Other: _______
Purchase Price: ________________ Date of Purchase: ________________