

January 20, 2021

BENSON, PIOMBO & COMPANY, LLP  
790 SIR FRANCIS DRAKE BLVD STE 100  
SAN ANSELMO, CA 94960

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

### **Tax Service**

We will prepare your 2020 federal and state individual income tax returns from information you furnish us. To assist you in gathering and organizing the necessary information required for the preparation of your individual income tax returns, we will furnish you with a tax organizer. Providing us with the completed tax organizer will help to ensure that you are not overlooking important information which may be necessary for complete and accurate returns, as well as may help to minimize our fees.

On March 11, 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak a pandemic. The duration and impact of the pandemic have been expansive, and several stimulus packages have been signed into law in the United States ("U.S.") providing economic relief to businesses and individuals. Many of those relief measures have been in the form of tax provisions, and some of those tax provisions have retroactive application. If you have any questions regarding the application of these economic tax relief measures, please don't hesitate to contact us if you have any questions.

We must receive all information to prepare your returns by March 19, 2021 to ensure that your returns will be completed by April 15, 2021. If we have not received all of your information by March 19, 2021, we cannot guarantee your returns will be completed before the filing deadline. If we are unable to complete the returns, we will assume you want us to prepare an extension of time to file your returns; however, you will need to provide us with an authorization before we can electronically file an extension on your behalf. Please be aware that a tax extension allows an additional six months of time to file your tax return, but not additional time to pay your tax liability. Any taxes due for the 2020 tax year are due to be paid when the extension is filed. We assume no liability for late filing or late payment penalties.

You are confirming you will furnish us with all the information required for preparing the returns. This includes, but is not limited to, providing us with the information necessary to identify (1) all states and foreign countries in which you "do business" or derive income (directly or indirectly) and (2) the extent of business operations in each relevant state and/or country. **We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data. You should retain all the documents, books, and records that form the basis of your income and deductions.** The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority. If you have any questions as to the type of records required, please ask us for advice in that regard.

Please note that the Internal Revenue Service (“IRS”) considers virtual currency (e.g., Bitcoin) as property for U.S. federal tax purposes. As such, any transactions in, or transactions that use, virtual currency are subject to the same general tax principles applied to other property transactions. If you had virtual currency activity during the 2020 tax year, you may be subject to tax consequences associated with such transactions and may have additional foreign reporting obligations.

You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, virtual currency during the applicable tax year. Please ask us for advice if you have any questions regarding the type of records required for virtual currency transactions.

We will use our professional judgment in preparing your returns. Given the magnitude of the economic tax relief provisions the U.S. stimulus packages have contained, as well as some new concepts introduced in the law, additional stated guidance from the Internal Revenue Service, and possibly from Congress in the form of technical corrections on certain income tax provisions may be forthcoming. We will use our professional judgment and expertise to assist you given the guidance as currently promulgated at the time our services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated.

If a taxing authority should later contest the position taken, there may be an assessment of additional tax, interest and penalties. We assume no liability for any such assessment of additional tax, penalties or interest. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

The law provides for a penalty to be imposed where a taxpayer makes a substantial understatement of their tax liability. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) there was a reasonable basis for the position taken on the return and the relevant facts affecting the item’s tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purpose of ascertaining whether, in our opinion, there is “substantial authority” for the position proposed to be taken on such issue in your returns.

If your individual return includes business activities, please note that in 2018, a Supreme Court Ruling in South Dakota v. Wayfair, Inc. (“Wayfair”) significantly impacted businesses that engage in out-of-state sales (i.e., remote sales). Wayfair opened the door for other states to redefine what is deemed to be “sufficient contact” from a physical presence standard, to a much broader standard that looks at a business’s economic presence (“economic nexus”) in a given state. How this may impact your business depends on the individual states from which you derive sales and whether they have adopted an economic nexus standard. As our engagement is limited to preparing the income tax returns specified above, our firm is not rendering any services designed to assess your sales and use tax risks and potential exposure to substantial (“economic”) nexus. By your signature below, you understand and acknowledge that you are

responsible for compliance with applicable rules associated with the collection and remittance of sales and use tax for the various states in which you do business. If you require our assistance to assess your sales and use tax exposure and how the Wayfair decision may impact your business, please let us know. Any additional services will be covered under a separate engagement letter.

**If you and/or your entity have a financial interest in, or signature authority over, any foreign accounts, you may be subject to certain filing requirements with the U.S. Department of the Treasury, in addition to the Internal Revenue Service (IRS). Filing requirements may also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s).**

**The filing deadline for the Report of Foreign Bank and Financial Accounts (FBAR) required by the U.S. Department of the Treasury is April 15th and follows the federal income tax due date guidance, which notes that if the tax due date falls on a weekend or legal holiday, the form is considered timely filed if filed on the next business day. An automatic 6-month extension is available. Electronic filing of the FBAR is mandatory using the Bank Secrecy Act (BSA) e-filing system for the Financial Crimes Enforcement Network (FinCEN). We must receive a signed consent form from you prior to submitting the foreign reporting form. If we do not receive your signed authorization to file your foreign reporting form, we will not be able to file any of the required disclosure statements on your behalf.**

**Additionally, the IRS requires information reporting on foreign interests or activities under applicable IRC sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions. The IRS reporting requirements are in addition to the U.S. Department of the Treasury reporting requirements stated above. Therefore, if you have any direct or indirect foreign interests that require disclosures to the IRS, you must provide us with the information necessary to prepare the applicable IRS forms.**

**Failure to timely file the appropriate forms with the U.S. Department of the Treasury and the IRS may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign accounts that you and/or your entity may have had a direct or indirect interest in, or signature authority over, during the above referenced tax year. The foreign reporting requirements are very complex, so if you have any questions regarding the application of the U.S. Department of the Treasury and/or the IRS reporting requirements to your foreign interests or activities, please ask us for advice in that regard. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.**

Taxing authorities require us to electronically file all federal and state individual income tax returns (“e-filing”). However, you do have the right to “opt out” of the e-filing program. Please notify our firm immediately should you desire not to have your returns e-filed so that we may provide you with the form(s) necessary for opting out of the e-file program. Please note that unless you notify us of your desire to not e-file your returns, we will prepare your returns to be e-filed.

Although e-filing requires both you and our firm to complete additional steps, the same filing deadlines will apply. You must therefore ensure that you complete the additional requirements well before the due dates in order for our firm to be able to timely transmit your returns. We will provide you with a paper copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with a signed authorization indicating that you have reviewed the returns and that, to the best of your knowledge, you feel they are correct. We cannot transmit the returns to the taxing authorities until we have the signed authorization. Therefore, if you have not provided our firm with your signed authorization by April 1, 2021, we may place your returns on extension, even though they might already have been completed. In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation.

Finally, please note that although our firm will use our best efforts to ensure that your returns are successfully transmitted to the appropriate taxing authorities, we will not be financially responsible for electronic transmission or other errors arising after your return has been successfully submitted from our office.

By your signature below, you understand and agree that you are responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to us for purposes of this engagement. You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign the e-file authorization forms, or sign and submit your income tax returns directly to the appropriate taxing authorities. You agree that our firm is not responsible for a taxing authority's disallowance of deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

## **Fees**

Fees for our services will be at our standard rates plus computer charges and out-of-pocket expenses. Payment for service is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. If we have not received payment within 30 days of our invoice, all work will be suspended until your account is brought current. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services. We will accrue interest at the rate of 12% per annum (compounded monthly at 1%) for all unpaid invoices greater than thirty days past due. In addition, for payments made by credit card, a 3% convenience charge will be added to the entire amount due.

Our standard hourly rates are as follow:

Partner	\$350 - \$500
Manager/Supervisor	\$200 - \$400
Professional Staff	\$115 - \$185

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you. Our fees for such services are at our standard rates and would be covered under a separate engagement letter.

In addition, in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by Benson, Piombo & Company, LLP (BPC) in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

### **Other Matters**

Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client's CPA. The privilege applies only to non-criminal tax matters that are before the IRS or brought by or against the U.S. Government in a federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered to and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing

of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

It is our policy to keep records related to this engagement for 7 years. However, BPC does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. BPC does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records. By your signature below, you acknowledge and agree that upon the expiration of the 7-year period, BPC shall be free to destroy our records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by JAMS under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the JAMS except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

**If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us. Please note that you are affirming to BPC your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning your signed engagement letter to our firm, providing your income tax information to us for use in the preparation of your returns, the submission of the tax returns we have prepared for you to the taxing authorities, or the payment of our return preparation fees.**

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Sincerely,

BENSON, PIOMBO & COMPANY, LLP

Approved: \_\_\_\_\_

Date: \_\_\_\_\_

BENSON, PIOMBO & COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS  
790 Sir Francis Drake Blvd, Suite 100  
San Anselmo, CA 94960

Individual Tax Return Checklist

Tax Forms and Information to Send for Use in Preparing Your 2020 Tax Returns

When you mail your tax organizer to us, please include the relevant Tax Forms and Information from the following list with your Tax Organizer.

- \_\_\_\_\_ Identity Protection PIN, if provided by the IRS.
- \_\_\_\_\_ Form W-2 (wages)
- \_\_\_\_\_ Form 1099 (interest, dividends, etc.)
- \_\_\_\_\_ Form 1099-R for any pension distributions or rollovers
- \_\_\_\_\_ Form SSA-1099 for any Social Security distributions
- \_\_\_\_\_ Schedule K-1 (income/loss from Partnerships, S-corporations, Trusts, etc.)
- \_\_\_\_\_ Form 1098 (mortgage interest) and Property Tax Statements
- \_\_\_\_\_ Form 1095 (health coverage statements)
- \_\_\_\_\_ Annual Brokerage Statement for Stock, Bond or Other Investment Activities
- \_\_\_\_\_ **Realized Gains and Losses Report from financial advisor for securities sales\*\***
- \_\_\_\_\_ Closing Statement or Final Settlement Statement for Real Estate Transactions and Mortgage Refinancing
- \_\_\_\_\_ If Non-Cash Donations exceed \$500, we need details - date, amount, type, etc.
- \_\_\_\_\_ Other Supporting Documents (foreign bank account info, purchase agreements for vehicles, vessels, etc.)
- \_\_\_\_\_ Any Tax Notices from the IRS or Other Tax Authorities
- \_\_\_\_\_ Summary of estimated tax payments made, if any
- \_\_\_\_\_ If not prepared by our office, a copy of your 2019 Tax Returns
- \_\_\_\_\_ Signed engagement letter

\*\*Including your **Realized Gains and Losses Report** from your financial advisor for securities sold during 2020 will greatly facilitate our preparation of your returns. Please contact us if you are unsure as to exactly what we need.

2020	1040	US	Client Information	1
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**BENSON, PIOMBO & COMPANY, LLP**  
**790 SIR FRANCIS DRAKE BLVD STE 100**  
**SAN ANSELMO CA 94960**  
 Telephone number: (415) 924-2292  
 Fax number:  
 E-mail address:

**Tax Return Appointment**

Date:  
 Time:  
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2020 tax return. Please add, change, or delete information as appropriate.

**CLIENT INFORMATION**

Filing Status	Filing status (table) .....	
	1=married filing separate and lived with spouse .....	
	Year spouse died, if qualifying widow(er) (2018 or 2019) .....	
Taxpayer	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 .....	
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 .....	
Address	In care of .....	
	Street address .....	
	Apartment number .....	
	City .....	
	State .....	
	ZIP code .....	
Foreign Address	Region .....	
	Postal code .....	
	Country .....	

**Filing Status**

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying widow(er)



2020

1040

US

Client Information (continued)

1 p2

Please add, change or delete information for 2020.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		<b>Daytime Phone</b> 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Spouse Contact Information	Home phone.....		
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Taxpayer Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		
Spouse Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		

1 p2

<b>2020</b>	<b>1040</b>	<b>US</b>	<b>Dependents</b>	<b>2</b>
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Please add, change or delete information for 2020.

**DEPENDENTS**

	Dependent	Dependent	
First name.....			<p style="text-align:center;"><b>Type of Dependent</b></p> <p>1 = Child living w/taxpayer                  2 = Child not living w/taxpayer                  3 = Dependent other than child                  4 = Head of household or qualifying widow(er) only, not a dependent                  5 = Earned income credit only, not a dependent</p> <p style="text-align:center;"><b>Earned Income Credit</b></p> <p>1 = When applicable (default)                  2 = Student age 19 to 23                  3 = Disabled                  4 = Force                  5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> <li>1. School records or statement</li> <li>2. Landlord or property management statement</li> <li>3. Health care provider statement</li> <li>4. Medical records</li> <li>5. Child care provider records</li> <li>6. Placement agency statement</li> <li>7. Social service records or statement</li> <li>8. Place of worship statement</li> <li>9. Indian tribe office statement</li> <li>10. Employer statement</li> </ol> <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> <li>1. Doctor statement</li> <li>2. Other health care provider statement</li> <li>3. Social services agency or program statement</li> </ol>
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			

2020

1040

US

**Miscellaneous Questions**

If any of the following items pertain to you or your spouse for 2020, please check the appropriate box and provide additional information if necessary.

Yes      No

**PERSONAL INFORMATION**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year?                              |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year?                                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return for 2020? |

**DEPENDENTS**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2020?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 or full-time students under age 24 at the end of 2020, with interest and dividend income in excess of \$1,100, or total investment income in excess of \$2,200? |

**HEALTH CARE COVERAGE**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you and your dependents have health care coverage for the full-year?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a health insurance premium tax credit through the 'Health Insurance Marketplace?' If YES, please provide your 2020 IRS Form 1095-A. |

**INCOME**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income?                    |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any foreign income or pay any foreign taxes? |

2020

1040

US

## Miscellaneous Questions

**PURCHASES, SALES AND DEBT**

Yes

No

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 purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? If YES, please provide a copy of the final closing statement.

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy source? If YES, please provide a total of the expenses incurred.

Did you have any debts canceled or forgiven? If YES, please provide relevant details, including Form 1099-C.

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.)?

Was the distribution due to contracting COVID-19 or an adverse financial impact due to COVID-19? If YES, please provide the amount paid back, if any.

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 2020?

**EDUCATION**

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

2020

1040

US

## Miscellaneous Questions

Yes

No

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If YES, please include Form 1098-T.

**ITEMIZED DEDUCTIONS**

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

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

If you used a loan to finance the purchase of your principal home on or before December 14, 2017, is your home loan in excess of \$1,000,000? If YES, please provide the beginning of year and end of year loan balances and Form 1098.

If you used a loan to finance the purchase of your principal home on or after December 15, 2017, is your home loan in excess of \$750,000? If YES, please provide the beginning of year and end of year loan balances and Form 1098.

Did you make a charitable contribution to a non-profit organization of \$250 or more?

Did you make any charitable contributions directly from your IRA? If so, please indicate those amounts separately to charitable organizations from taxable accounts.

**ESTIMATED TAXES**

Did you apply an overpayment of 2019 taxes to your 2020 estimated tax (instead of being refunded)?

If you have an overpayment of 2020 taxes, do you want the excess applied to your 2021 estimated tax (instead of being refunded)?

If your overpayment is refunded to you, would you like the refund to be directly deposited into your checking account? If YES, please provide a voided check if we don't already have your current bank account information on file.

Do you expect your 2021 taxable income and withholdings to be different from 2020? If YES, please provide a summary of the anticipated changes for 2021.

Did you make all of your 2020 federal and state estimated tax payments as provided? If YES, please provide us with the amounts and dates of payments for all federal and state payments.

2020

1040

US

## Miscellaneous Questions

Yes

No

Do you give Benson, Piombo & Company, LLP authorization to access your personal tax information on your behalf on the California Franchise Tax Board's website?

**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?

May the IRS discuss your tax return with your preparer?

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? If YES, was the maximum account balance in 2020 greater than \$10,000? If greater than \$10,000, we will need additional information for FBAR reporting.

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 self-employment business purposes?

Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

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?

Were you notified or audited by either the Internal Revenue Service or the State taxing agency? If YES, please include a copy of such notice.

Did you receive grants of stock options from your employer, exercise stock options granted to you, or dispose of stock acquired under a qualified employee stock purchase plan?

Is your estate plan up-to-date and have you reviewed your beneficiary designations on retirement accounts?

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

2020

1040

US

## Miscellaneous Questions

Yes

No

Did you receive, sell, send, exchange or otherwise acquire any financial interest in virtual currency? If YES, please provide us with a detailed report of virtual currency sold in 2020, as well as your original acquisition dates and costs.

Have you received income from any peer-to-peer activities, including but not limited to AirBNB, Uber, Etsy, etc.?

If you have a Schedule C business or Schedule E rental property, have you filed all 1099s as required by the IRS and California FTB? If 1099s are not filed, those expenses may be disallowed in the event of an examination by a taxing authority.

Tax laws allow a deduction for expenditures with respect to travel away from home, meals and lodging and certain business gifts. These expenditures must be related to your trade or business or employment. All expenditures must be substantiated by adequate records. To qualify as adequate, records must include: 1) Amounts; 2) Time and place of travel; 3) Date and description of gift; 4) Business purpose; 5) Business relationship to the person receiving a gift. Do you have records as previously described for travel and meals as well as other business expenses to be deducted?

Have you separately reported and paid use tax directly to your state of residence?

If not, did you purchase tangible merchandise from a retailer outside your state of residence that will be used, consumed or given away, or stored in your state of residence? Please provide a list of items purchased and the cost if these sales and use taxes have not been paid.

### **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?

Were you or another member of your household unable to work due to contracting the coronavirus or caring for another family member as a result of the coronavirus-related care? If YES, how many days were you and/or your spouse unable to work due to coronavirus-related care?

Were you unable to perform services as a self-employed individual because of the coronavirus-related school closures or childcare provider unavailability? If YES, how many working business days were you not able to operate or perform business services due to childcare needs?

Please enter all pertinent 2020 information.

**DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)**

1=direct deposit of federal tax refund into bank account .....		
1=electronic payment of balance due .....		
1=electronic payment of estimated tax .....		

**BANK INFORMATION**

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

**2020 ESTIMATED TAX / 1040-ES (6)**

**Federal**

	Amount Paid	Date Paid	TS	2020 Voucher Amount
Overpayment applied from 2019 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				
Former spouse SSN if joint estimates .....				

**State**

	Amount Paid	Date Paid	TS	2020 Voucher Amount
Overpayment applied from 2019 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				

**1**      **Type of Account**

1 = Savings  
2 = Checking

**2**      **Type of Investment**

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	



2020

1040

US

Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2020 information.

**APPLICATION OF 2020 OVERPAYMENT (7.1)**

If you have an overpayment of 2020 taxes, do you want the excess refunded?  or applied to 2021 estimate?

Other (please explain): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2021 ESTIMATED TAX INFORMATION**

Do you expect your 2021 taxable income to be different from 2020? ..... Yes  No

If "yes" explain any differences in income, deductions, dependents, etc.: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Do you expect your 2021 withholding to be different from 2020? ..... Yes  No

If "yes" explain any differences: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.1

<b>2020</b>	<b>1040</b>	<b>US</b>	<b>Wages, Pensions, Gambling Winnings</b>	<b>10, 13.1, 13.2</b>
-------------	-------------	-----------	---	-----------------------

Please enter all pertinent 2020 amounts & attach all W-2, W-2G and 1099-R forms.  
Last year's amounts are provided for your reference.

**WAGES, SALARIES, TIPS (10)**

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2019 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

**PENSIONS, IRA DISTRIBUTIONS (13.1)**

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/20	2019 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 12)		
		1=IRA/SEP/SIMPLE							

**GAMBLING WINNINGS (W-2G) (13.2)**

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2019 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

**GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)**

	2020 Amount	TS		2019 Amount
Total gambling losses .....				
Winnings not reported on Form W-2G .....				

**10, 13.1, 13.2**

<b>2020</b>	<b>1040</b>	<b>US</b>	<b>Interest &amp; Dividend Income</b>	<b>11, 12</b>
-------------	-------------	-----------	---------------------------------------	---------------

Please enter all pertinent 2020 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.  
Last year's amounts are provided for your reference.

**INTEREST INCOME (11)**

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2019 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

**DIVIDEND INCOME (12)**

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2019 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

<b>2020</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Income</b>	<b>14.1</b>
-------------	-------------	-----------	-----------------------------	-------------

Please enter all pertinent 2020 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

**MISCELLANEOUS INCOME**

	2020 Amount		2019 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5) .....				
Medicare premiums paid (SSA-1099) .....				
1=treat Medicare premiums paid as SE health ins. ....				
Tier 1 RR retirement benefits (RRB-1099, box 5) ....				
1=lump-sum election for SS benefits .....				
Alimony received .....				
Taxable scholarships and fellowships .....				
Jury duty pay .....				
Household employee income not on W-2 .....				
Excess minister's allowance .....				
Alaska permanent fund dividends .....				
Income from rental of personal property .....				
Income subject to S/E tax:				
_____				
_____				
_____				
_____				
Other income (1099-MISC, box 3, 8)				
_____				
_____				
_____				
_____				

**TAX WITHHELD** (not entered elsewhere)

Federal income tax withheld .....				
State income tax withheld .....				
Local income tax withheld .....				

Please add, change or delete 2020 information as appropriate.  
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /  
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2020 1099-G Amount

No. <input style="width:40px;" type="text"/>	Name of payer .....			
	1=spouse .....			
	Unemployment compensation:			
	Total received (Box 1) .....			
	.....			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2) ..			
	1=city or local income tax refund .....			
	Tax year for box 2 if not 2019 (Box 3) .....			
	Federal income tax withheld (Box 4) .....			
	RTAA payments (Box 5) .....			
	Taxable grants:			
	Federal taxable amount (Box 6) .....			
	State taxable amount, if different .....			
	Farm amounts:			
Agriculture payments (Box 7) .....				
1=agriculture payments are from conservation reserve program ..				
Market gain (Box 9) .....				
Number of farm .....				
1=box 2 is trade or business income (Box 8) .....				
State income tax withheld (Box 11) .....				

No. <input style="width:40px;" type="text"/>	Name of payer .....			
	1=spouse .....			
	Unemployment compensation:			
	Total received (Box 1) .....			
	.....			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2) ..			
	1=city or local income tax refund .....			
	Tax year for box 2 if not 2019 (Box 3) .....			
	Federal income tax withheld (Box 4) .....			
	RTAA payments (Box 5) .....			
	Taxable grants:			
	Federal taxable amount (Box 6) .....			
	State taxable amount, if different .....			
	Farm amounts:			
Agriculture payments (Box 7) .....				
1=agriculture payments are from conservation reserve program ..				
Market gain (Box 9) .....				
Number of farm .....				
1=box 2 is trade or business income (Box 8) .....				
State income tax withheld (Box 11) .....				

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

Principal business/profession .....	
Principal business code .....	
Business name, if different from Form 1040 .....	
Business address, if different from Form 1040 .....	
City, if different from Form 1040 .....	
State, if different from Form 1040 .....	
ZIP code, if different from Form 1040 .....	
Foreign region .....	
Foreign postal code .....	
Foreign country .....	
Employer identification number .....	
Other accounting method .....	

Accounting method: 1=cash, 2=accrual .....		
Inventory method: 1=cost, 2=lower cost/market, 3=other .....		
1=change of inventory method .....		
1=spouse, 2=joint .....		
1=first Schedule C filed for this business .....		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .....		
1=not subject to self-employment tax .....		
1=did not "materially participate" .....		
1=personal services is not a material income producing factor .....		
1=investment .....		
1=minister's Schedule C .....		
1=single member limited liability company .....		
1=trader in financial instruments or commodities .....		

**INCOME**

	2020 Amount	2019 Amount
Gross receipts or sales (Form 1099-MISC, box 7) .....		
Returns and allowances .....		
Other income:		
_____		
_____		
_____		

**COST OF GOODS SOLD**

Inventory at beginning of the year .....		
Purchases .....		
Cost of items for personal use .....		
Cost of labor .....		
Materials and supplies .....		
Other costs:		
_____		
_____		
_____		
Inventory at end of the year .....		

2020

1040

US

Business Income (Schedule C) (cont.)

No.

16 p2

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2020 Amount	2019 Amount
Accounting.....		
Advertising.....		
Answering service.....		
Bad debts from sales or service.....		
Bank charges.....		
Car and truck expenses (not entered elsewhere).....		
Commissions.....		
Contract labor.....		
Delivery and freight.....		
Dues and subscriptions.....		
Employee benefit programs.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Janitorial.....		
Laundry and cleaning.....		
Legal and professional.....		
Miscellaneous.....		
Office expense.....		
Outside services.....		
Parking and tolls.....		
Pension and profit sharing plans - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Postage.....		
Printing.....		
Rent - vehicles, machinery, & equipment (not entered elsewhere).....		
Rent - other.....		
Repairs.....		
Security.....		
Supplies.....		
Taxes - real estate.....		
Taxes - payroll.....		
Taxes - sales tax included in gross receipts.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Tools.....		
Travel.....		
Total meals in full (50%).....		
Department of Transportation meals in full (80%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

_____		
_____		
_____		
_____		
_____		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

16 p2

2020	1040	US	Capital Gains & Losses (Schedule D)	17
------	------	----	-------------------------------------	----

If you sold any stocks, bonds, or other investment property in 2020, please list the pertinent information for each sale below or provide a spreadsheet file with this information.  
Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)



2020

1040

US

Rental & Royalty Income (Schedule E)

No.

18

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2020 Amount	2019 Amount
Description of property		<b>Type of Property</b> 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address		
City		
State		
ZIP code		
Type of property (see table)		
Other type of property		
Number of days rented	34	

Percentage of ownership if not 100% (.xxxx)		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx)		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

INCOME

	2020 Amount	2019 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

18

2020

1040

US

Rental & Royalty Income (Sch. E) (cont.)

No.

18 p2

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region .....	
Foreign postal code .....	
Foreign country .....	

OIL AND GAS

	2020 Amount	2019 Amount
Production type (preparer use only) .....		
Cost depletion .....		
Percentage depletion rate or amount .....		
State cost depletion, if different (-1 if none) .....		
State % depletion rate or amount, if different (-1 if none) .....		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use .....	
Number of days owned (if optional method elected) .....	

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising .....		
Association dues .....		
Auto and travel (not entered elsewhere) .....		
Cleaning and maintenance .....		
Commissions .....		
Gardening .....		
Insurance .....		
Legal and professional fees .....		
Licenses and permits .....		
Management fees .....		
Miscellaneous .....		
Mortgage interest (paid to banks, etc.) .....		
Qualified mortgage insurance premiums .....		
Excess mortgage interest .....		
Other interest (not entered elsewhere) .....		
Painting and decorating .....		
Pest control .....		
Plumbing and electrical .....		
Repairs .....		
Supplies .....		
Taxes - real estate .....		
Taxes - other (not entered elsewhere) .....		
Telephone .....		
Utilities .....		
Wages and salaries .....		
Other:		
_____		
_____		
_____		
_____		
_____		

2020

1040

US

Partnership and S corporation Information

20.1,20.2

Please add, change or delete 2020 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

20.1,20.2

2020	1040	US	Estate or Trust and REMIC Information	20.3,20.4
------	------	----	---------------------------------------	-----------

Please add, change or delete 2020 information as appropriate.  
Be sure to attach all Schedule K-1s and Schedule Qs.

**ESTATE OR TRUST INFORMATION (20.3)**

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

**REMIC INFORMATION (20.4)**

No.	Name of REMIC	Employer Identification Number

	<b>20.3,20.4</b>
--	------------------

<b>2020</b>	<b>1040</b>	<b>US</b>	<b>Asset Disposition List</b>	<b>22</b>
-------------	-------------	-----------	-------------------------------	-----------

If you disposed of any business assets in 2020, please enter date sold, sales price, and expenses of sale.  
For real estate transactions, be sure to attach all 1099-S forms and closing statements.

No.	Description of Property (Box 3)	Date Placed in Service	Date Sold (Box 1)	Sales Price (Box 2)	Cost or Basis	Expenses of Sale

2020

1040

US

Asset Acquisition List

22 p2

If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2020, please enter all pertinent information below.

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method

22 p2

2020

1040

US

Vehicle Expenses

No.

22 p3

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

	2020 Amount	2019 Amount
Description of vehicle .....		
1=no evidence to support your deduction .....		
1=no written evidence to support your deduction .....		
1=vehicle is available for off-duty personal use .....		
1=no other vehicle is available for personal use .....		
1=vehicle used primarily by more than 5% owner .....		
Number of months of business use if changed from 100% personal use .....		

**AUTOMOBILE MILEAGE**

Total mileage (for the tax year) .....		
Business mileage .....		
Commuting mileage (for the tax year) .....		
Average daily round-trip commute .....		

**ACTUAL EXPENSES**

Parking fees and tolls (business portion only) .....		
Gasoline, lube, oil .....		
Repairs .....		
Tires .....		
Insurance .....		
Miscellaneous .....		
Auto license (other than personal property taxes) .....		
Personal property taxes (based on car's value) .....		
Interest (car loan) (for Schedule C, E & F) .....		
Vehicle rent or lease payments .....		
Inclusion amount (enter as positive) .....		
Value of employer-provided vehicle on Form W-2 (2106) .....		

<b>2020</b>	<b>1040</b>	<b>US</b>	<b>Itemized Deductions</b>	<b>25</b>
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**Please enter all pertinent 2020 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.**

**MEDICAL AND DENTAL EXPENSES**

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2020 Amount	TS	2019 Amount
Prescription medicines and drugs .....			
Doctors, dentists and nurses .....			
Hospitals and nursing homes .....			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer .....			
Long-term care premiums - spouse .....			
Insurance reimbursement (enter as a positive number) .....			
Lodging and transportation:			
Out-of-pocket expenses .....			
Medical miles driven .....			
Other medical and dental expenses:			
_____			
_____			
_____			

**TAXES PAID** (State and local withholding and 2020 estimates are automatic.)

State income taxes - 1/20 payment on 2019 state estimate .....			
State income taxes - paid with 2019 state return extension .....			
State income taxes - paid with 2019 state return .....			
State income taxes - paid for prior years and/or to other state .....			
City/local income taxes - 1/20 payment on 2019 city/local estimate .....			
City/local income taxes - paid with 2019 city/local extension .....			
City/local income taxes - paid with 2019 city/local return .....			

**SALES AND USE TAXES PAID**

State and local sales taxes (except autos and special items) .....			
Use taxes paid on 2020 purchases .....			
Use taxes paid with 2019 state return .....			
Sales tax on autos not included above .....			
Sales tax on boats, aircraft, other special items .....			

**OTHER TAXES PAID**

Real estate taxes - principal residence:			
_____			
_____			
Real estate taxes - held for investment :			
_____			
_____			
_____			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...			
Foreign income taxes .....			
Other taxes:			
_____			



2020

1040

US

Itemized Deductions (continued)

25 p2

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

2020 Amount

TS

2019 Amount

Table with 3 columns: 2020 Amount, TS, 2019 Amount. Includes lines for reporting mortgage interest and points.

Home mortgage interest not reported on Form 1098:

Form for reporting home mortgage interest not reported on Form 1098, including fields for payee's name, SSN, address, city, state, ZIP code, region, postal code, and country.

Table with 3 columns: 2020 Amount, TS, 2019 Amount. Row for Amount paid.

Points not reported on Form 1098:

Table with 3 columns: 2020 Amount, TS, 2019 Amount. Rows for reporting points not reported on Form 1098.

Mortgage insurance premiums on post 12/31/06 contracts (Box 4) . . . . .

Table with 3 columns: 2020 Amount, TS, 2019 Amount. Row for mortgage insurance premiums.

Investment interest (interest on margin accounts):

Table with 3 columns: 2020 Amount, TS, 2019 Amount. Rows for reporting investment interest.

Passive interest . . . . .

Table with 3 columns: 2020 Amount, TS, 2019 Amount. Row for passive interest.

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

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).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Table with 3 columns: 2020 Amount, TS, 2019 Amount. Rows for reporting cash or check contributions to churches, schools, hospitals, and other charitable organizations.

Volunteer expenses (out-of-pocket) . . . . .

Number of charitable miles . . . . .

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Table with 3 columns: 2020 Amount, TS, 2019 Amount. Rows for reporting cash or check contributions to veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations.

Volunteer expenses (out-of-pocket) . . . . .

Number of charitable miles . . . . .

25 p2

2020

1040

US

Itemized Deductions (continued)

25 p3

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. 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.

50% limitation (see above):

2020 Amount

TS

2019 Amount

Three horizontal lines for entering 50% limitation amounts.

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 3 rows.

30% limitation (see above):

Three horizontal lines for entering 30% limitation amounts.

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 3 rows.

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Three horizontal lines for entering 30% capital gain property amounts.

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 3 rows.

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Three horizontal lines for entering 20% capital gain property amounts.

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 3 rows.

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 1 row.

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Five horizontal lines for entering other unreimbursed employee expenses.

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 5 rows.

Investment expense:

Five horizontal lines for entering investment expenses.

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 5 rows.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 2 rows.

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Five horizontal lines for entering miscellaneous deductions.

Table with 3 columns: 2020 Amount, TS, 2019 Amount. 5 rows.

25 p3



**If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.**

1. Total home equity debt exceeded \$100,000 at any time during 2020 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded \$750,000 at any time during 2020 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

**Please enter all pertinent 2020 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.**

	2020 Amount	TS	2019 Amount
Fair market value of the property on the date that the last debt was secured . . . . .			
Home acquisition and grandfather debt on the date that the last debt was secured . . . . .			

**LOAN INFORMATION**

Loan #1

- Lender's name . . . . .
- Form (see table) . . . . .
- Number of form . . . . .
- 1=taxpayer, 2=spouse, blank=joint . . . . .
- Interest paid . . . . .
- Points paid . . . . .
- Total principal paid . . . . .
- Lump sum principal payment (if paid off) . . . . .
- Months outstanding (if not 12) . . . . .
- 1=home acquisition debt incurred after 12/15/17 . . . . .
- Home acquisition debt balance - beginning of year . . . . .
- Home acquisition debt borrowed in 2020 . . . . .
- Home equity debt balance - beginning of year . . . . .
- Home equity debt borrowed in 2020 . . . . .
- Grandfather debt balance - beginning of year . . . . .


Loan #2

- Lender's name . . . . .
- Form (see table) . . . . .
- Number of form . . . . .
- 1=taxpayer, 2=spouse, blank=joint . . . . .
- Interest paid . . . . .
- Points paid . . . . .
- Total principal paid . . . . .
- Lump sum principal payment (if paid off) . . . . .
- Months outstanding (if not 12) . . . . .
- 1=home acquisition debt incurred after 12/15/17 . . . . .
- Home acquisition debt balance - beginning of year . . . . .
- Home acquisition debt borrowed in 2020 . . . . .
- Home equity debt balance - beginning of year . . . . .
- Home equity debt borrowed in 2020 . . . . .
- Grandfather debt balance - beginning of year . . . . .


Form
1 = Schedule A (default) 2 = Business use of home 3 = Schedule E

2020

1040

US

Itemized Deductions (continued)

25 p5 cont

Please enter all pertinent 2020 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.

**LOAN INFORMATION (continued)**

Loan #3

2020 Amount

TS

2019 Amount

Lender's name .....

Form (see table) .....

Number of form .....

1=taxpayer, 2=spouse, blank=joint .....

Interest paid .....

Points paid .....

Total principal paid .....

Lump sum principal payment (if paid off) .....

Months outstanding (if not 12) .....

1=home acquisition debt incurred after 12/15/17 .....

Home acquisition debt balance - beginning of year .....

Home acquisition debt borrowed in 2020 .....

Home equity debt balance - beginning of year .....

Home equity debt borrowed in 2020 .....

Grandfather debt balance - beginning of year .....

2020 Amount	TS	2019 Amount

Loan #4

Lender's name .....

Form (see table) .....

Number of form .....

1=taxpayer, 2=spouse, blank=joint .....

Interest paid .....

Points paid .....

Total principal paid .....

Lump sum principal payment (if paid off) .....

Months outstanding (if not 12) .....

1=home acquisition debt incurred after 12/15/17 .....

Home acquisition debt balance - beginning of year .....

Home acquisition debt borrowed in 2020 .....

Home equity debt balance - beginning of year .....

Home equity debt borrowed in 2020 .....

Grandfather debt balance - beginning of year .....

2020 Amount	TS	2019 Amount

**Form**

1 = Schedule A (default)  
2 = Business use of home  
3 = Schedule E

2020

1040

US

Business Use of Home (Form 8829)

No.

29

Please enter 2020 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

**BUSINESS USE OF HOME**

	2020 Amount	2019 Amount
Form.....		
Number of form (e.g., enter 2 for Schedule C number 2).....		
Business use area (square footage).....		
Total area of home (square footage).....		
Total hours facility used (for daycare facilities only).....		
Total hours available (if not 8,760).....		
Area of home included above used exclusively for daycare business, if any (sq ft).....		
% (.xx) or amount of gross income from home if not 100% (-1 if none).....		
% (.xx) or amount of expenses from home if not 100% (-1 if none).....		

**INDIRECT EXPENSES**

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Other indirect expenses:		
_____		
_____		
_____		

**DIRECT EXPENSES**

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Excess casualty losses.....		
Allowable casualty losses.....		
Other direct expenses:		
_____		
_____		
_____		

2020

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

Occupation, if different from Form 1040

Form.....	<input type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.).....	<input type="text"/>	
1=spouse.....	<input type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official.....	<input type="text"/>	
1=minister's expenses.....	<input type="text"/>	

**EMPLOYEE BUSINESS EXPENSES**

	2020 Amount	2019 Amount
Meal and entertainment expenses.....	<input type="text"/>	<input type="text"/>
Reimbursements for meals and entertainment not on W-2, box 1.....	<input type="text"/>	<input type="text"/>
1=Department of Transportation (80% meal allowance).....	<input type="text"/>	<input type="text"/>
Local transportation (bus, taxi, train, etc.).....	<input type="text"/>	<input type="text"/>
Travel expenses while away from home overnight.....	<input type="text"/>	<input type="text"/>
Reimbursements not included on Form W-2, box 1.....	<input type="text"/>	<input type="text"/>

Other business expenses:

	2020 Amount	2019 Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

2020

1040

US

Vehicle Expenses (Form 2106) (cont.)

No.

30 p2

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

- 1=vehicle used primarily by more than 5% owner .....
- 1=vehicle is available for off-duty personal use .....
- 1=no other vehicle is available for personal use .....
- 1=no evidence to support your deduction .....
- 1=no written evidence to support your deduction .....

2020 Amount	2019 Amount

VEHICLE 1

- Description of vehicle .....
- Date placed in service (m/d/y) .....
- Total mileage (for the tax year) .....
- Business mileage .....
- Commuting mileage (for the tax year) .....
- Average daily round-trip commute .....
- Number of months of business use if changed from 100% personal use .....
- Parking fees and tolls (business portion only) .....


Actual expenses:

- Gasoline, lube, oil .....
- Repairs .....
- Tires .....
- Insurance .....
- Miscellaneous .....
- Auto license (other than personal property taxes) .....
- Personal property taxes (based on car's value) .....
- Interest (car loan) (for Schedule C, E & F) .....
- Vehicle rent or lease payments .....
- Inclusion amount (enter as positive) .....
- Value of employer-provided vehicle on Form W-2 (2106) .....


VEHICLE 2

- Description of vehicle .....
- Date placed in service (m/d/y) .....
- Total mileage (for the tax year) .....
- Business mileage .....
- Commuting mileage (for the tax year) .....
- Average daily round-trip commute .....
- Number of months of business use if changed from 100% personal use .....
- Parking fees and tolls (business portion only) .....


Actual expenses:

- Gasoline, lube, oil .....
- Repairs .....
- Tires .....
- Insurance .....
- Miscellaneous .....
- Auto license (other than personal property taxes) .....
- Personal property taxes (based on car's value) .....
- Interest (car loan) (for Schedule C, E and F) .....
- Vehicle rent or lease payments .....
- Inclusion amount (enter as positive) .....
- Value of employer-provided vehicle on Form W-2 (2106) .....


30 p2



<b>2020</b>	<b>1040</b>	<b>US</b>	<b>Health Savings Accounts (8889)</b>	<b>32.1</b>
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Please enter all pertinent 2020 amounts & attach all 1099-SA forms.  
Last year's amounts are provided for your reference.

**HSA CONTRIBUTIONS**

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2020, a high deductible health plan is one with an annual deductible that is not less than \$1,350 for self-only coverage or \$2,700 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$6,750 for self-only coverage or \$13,500 for family coverage.

	2020 Amount		2019 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage .....				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum) .....				
Contributions included above that were made after you became eligible for Medicare .....				
Contributions made to date .....				

**HSA DISTRIBUTIONS**

Total HSA distribution received (1099-SA, box 1) .....				
Distributions included above that were rolled over to another HSA .....				
Total unreimbursed qualified medical expenses .....				

	<b>32.1</b>
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<b>2020</b>	<b>1040</b>	<b>US</b>	<b>Child and Dependent Care Expenses (Form 2441)</b>	<b>33.1,33.2</b>
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Please enter all pertinent 2020 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

**DEPENDENT CARE EXPENSES (33.1)**

	2020 Amount		2019 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2020				
Employer-provided benefits forfeited in 2020				

**PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT**

No. <input style="width:40px;" type="text"/>	First name .....		
	Last name .....		
	Title or suffix .....		
	Date of birth (m/d/y) .....		
	Social security number .....		
	Qualified dependent care expenses incurred and paid in 2020 .....		<b>2019 amt:</b>
	1=disabled .....		
	1=spouse, 2=joint .....		

No. <input style="width:40px;" type="text"/>	First name .....		
	Last name .....		
	Title or suffix .....		
	Date of birth (m/d/y) .....		
	Social security number .....		
	Qualified dependent care expenses incurred and paid in 2020 .....		<b>2019 amt:</b>
	1=disabled .....		
	1=spouse, 2=joint .....		

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

No. <input style="width:40px;" type="text"/>	Name of provider .....		
	Street address .....		
	City .....		
	State .....		
	ZIP code .....		
	Foreign region .....		
	Foreign postal code .....		
	Foreign country .....		
	Identification number (SSN or EIN) .....		
	Amount paid to care provider in 2020 .....		<b>2019 amt:</b>
	1=spouse, 2=joint .....		

2020

1040

US

Education Credits / Tuition Deduction

No.

38

Please complete the information below if you paid qualified education expenses in 2020 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse
First name
Last name
Social security number
Number of years hope credit claimed
Number of prior years AOC claimed
1=student was NOT enrolled at least half-time for at least one academic period that began in 2020 (or the first 3 months of 2021 if the qualified expenses were made in 2020) at an eligible institution in a qualified program
1=student completed first four years of post-secondary education before 2020
1=student was convicted, before the end of 2020, of a felony for possession or distribution of a controlled substance

Form with 10 rows and 2 columns, with a shaded area in the bottom right.

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name
Street address
City
State
ZIP code
1=2020 Form 1098-T was NOT received
1=2020 Form 1098 -T received with Box 2 & 7 completed
1=2019 Form 1098-T received with Box 2 & 7 completed
Federal ID number from Form 1098-T

Form with 10 rows and 2 columns, with a shaded area in the bottom right.

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name
Street address
City
State
ZIP code
1=2020 Form 1098-T was NOT received
1=2020 Form 1098 -T received with Box 2 & 7 completed
1=2019 Form 1098-T received with Box 2 & 7 completed
Federal ID number from Form 1098-T

Form with 10 rows and 2 columns, with a shaded area in the bottom right.

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2020 (net of refund or assistance, & not entered elsewhere)
Books & supplies required to be purchased from institution
Books & supplies not entered above
Amount of prior year refund or assistance \*

Table with 2 columns: 2020 Amount, 2019 Amount. 4 rows.

\* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

2020

1040

US

Report of Foreign Bank and Financial Accounts

82.1

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2020 Amount	2019 Amount
Canadian province or Mexican state .....	<input type="text"/>	
Other type of filer .....	<input type="text"/>	
Foreign identification:		
Taxpayer:		
1=passport, 2=foreign TIN .....	<input type="text"/>	<input type="text"/>
Other type of identification .....	<input type="text"/>	
Number .....	<input type="text"/>	
Country of issue .....	<input type="text"/>	
Spouse:		
1=passport, 2=foreign TIN .....	<input type="text"/>	<input type="text"/>
Other type of identification .....	<input type="text"/>	
Number .....	<input type="text"/>	
Country of issue .....	<input type="text"/>	
Taxpayer:		
Title .....	<input type="text"/>	
Spouse:		
Title .....	<input type="text"/>	

82.1

2020

1040

US

Report of Foreign Bank & Fin. Accts.

No.

82.1 p2

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

**INFORMATION ON FINANCIAL ACCOUNTS**

1=spouse.....

Type of account: 1=bank account, 2=securities account, or specify.....

Maximum value of account (-1 if unknown).....

Financial institution:

    Name of institution (Line 1) (mandatory).....

    Name of institution (Line 2).....

    Mailing address.....

    Account number.....

    City.....

    State.....

    ZIP/postal code.....

    Country (if not US).....

2020 Amount	2019 Amount

Accounts owned jointly:

    Number of joint owners (Mandatory for Part III accounts) (-1 if joint owner is joint filer).....

    Principal joint owner:

        Taxpayer identification number, if not joint filer.....

        TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign, 4=unknown.....

        Last name.....

        First name.....

        Middle initial.....

        Address.....

        City.....

        State.....

        ZIP/postal code.....

        Country (if not US).....

2020 Amount	2019 Amount

Accounts where filer has no financial interest:

    Last name or org. name (mandatory).....

    First name.....

    Middle initial.....

    Taxpayer identification number.....

    TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign, 4=unknown.....

    Address.....

    City.....

    State.....

    ZIP/postal code.....

    Country (if not US).....

    Filer's title.....

2020 Amount	2019 Amount

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

**FOREIGN DEPOSIT AND CUSTODIAL ACCOUNTS (Part I)**

	2020 Amount	2019 Amount
Description of asset .....		
Type of account: 1=deposit, 2=custodial .....		
Use financial institution information from Form 114 .....		
Financial institution information (if not filing Form 114):		
Maximum value of account during year .....		
Name of institution .....		
Account number (mandatory for part I) .....		
Mailing address of institution .....		
City of institution .....		
State/province of institution .....		
Postal code of institution .....		
Country of institution .....		
1=account opened during year .....		
1=account closed during year .....		
1=account jointly owned with spouse .....		
1=no tax item in Part III with respect to this account .....		
1=used foreign currency exchange rate to convert value to US dollars .....		
Foreign currency in which account is maintained .....		
Foreign currency exchange rate (xxxx.xxxx) .....		
Source of exchange rate .....		

**OTHER FOREIGN ASSETS (Part II)**

Identifying number or other designation (mandatory for part II) .....		
Date asset acquired during year (m/d/y) .....		
Date asset disposed of during year (m/d/y) .....		
1=jointly owned with spouse .....		
1=no tax item in Part III with respect to this asset .....		
Maximum value of asset during year .....		
1=used foreign currency exchange rate to convert value to US dollars .....		
Foreign currency in which asset is denominated .....		
Foreign currency exchange rate (xxxx.xxxx) .....		
Source of exchange rate .....		
Foreign entity information (complete if stock or interest):		
Name of entity .....		
Type of entity .....		
Mailing address of entity .....		
City of entity .....		
State/province of entity .....		
Postal code of entity .....		
Country of entity .....		

**1**

**Type of Entity**

1 = Partnership  
 2 = Corporation  
 3 = Trust  
 4 = Estate

2020

1040

US

Foreign Reporting (8938) (continued)

No.

82.2 p2

Please enter all pertinent 2020 amounts. Last year's amounts are provided for your reference.

OTHER FOREIGN ASSETS (Part II) (continued)

Issuer or counterparty (#1):

Name .....
1=issuer, 2=counterparty .....
Type of issuer or counterparty (see table 2) .....
Issuer or counterparty: 1=US person, 2=foreign person .....
Mailing address .....
City .....
State/province .....
Postal code .....
Country .....

Table with 2 columns and 8 rows for issuer/counterparty #1.

Issuer or counterparty (#2):

Name .....
1=issuer, 2=counterparty .....
Type of issuer or counterparty (see table 2) .....
Issuer or counterparty: 1=US person, 2=foreign person .....
Mailing address .....
City .....
State/province .....
Postal code .....
Country .....

Table with 2 columns and 8 rows for issuer/counterparty #2.

Issuer or counterparty (#3):

Name .....
1=issuer, 2=counterparty .....
Type of issuer or counterparty (see table 2) .....
Issuer or counterparty: 1=US person, 2=foreign person .....
Mailing address .....
City .....
State/province .....
Postal code .....
Country .....

Table with 2 columns and 8 rows for issuer/counterparty #3.

Issuer or counterparty (#4):

Name .....
1=issuer, 2=counterparty .....
Type of issuer or counterparty (see table 2) .....
Issuer or counterparty: 1=US person, 2=foreign person .....
Mailing address .....
City .....
State/province .....
Postal code .....
Country .....

Table with 2 columns and 8 rows for issuer/counterparty #4.

2
Type of Issuer or Counterparty
1 = Individual
2 = Partnership
3 = Corporation
4 = Trust
5 = Estate

82.2 p2

