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2021 INCOME TAX RETURN SERVICES AGREEMENT

Thank you for choosing Beth Kissinger, CPA to assist you with your 2021 taxes. This letter confirms the terms of my engagement with you and outlines the nature and extent of the services we will provide. **After reading the following information, sign the bottom of this letter indicating your acceptance of the terms, and return this to me with your questionnaire and tax information.**

I will be preparing your 2021 federal and state income tax returns from information you will furnish, without audit or verification of the information you provide. I may request clarification or additional information and you will provide that information to me in a timely manner.

You acknowledge your responsibility to inform me whether any or all of the following apply to you for 2021: virtual currency transactions, whether you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country, bartering transactions, listed transactions or transactions of interest as designated by the IRS or state taxing authorities.

I will perform accounting services only as needed to prepare your tax returns. My work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts. I will inform you of any material errors, fraud, or other illegal acts I discover.

I will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information for preparing your returns. An organizer and worksheets are provided to help you collect the data required for your return. These forms will help you avoid overlooking important information. By using them, you will assist in keeping pertinent information from being overlooked, contribute to the efficient preparation of your returns and help minimize the cost of my services.

I will depend on the information you are supplying as being accurate and complete, to the best of your knowledge, for the purpose of preparing complete and accurate returns. I will rely on your representation that you have maintained the documentation required by law to support all items reported on the tax returns. You agree to save all proof of the income and deductions reported on the returns and show it to any taxing agency upon question or audit of your returns. I am not responsible for any additional tax, interest or penalties that may be charged to you by any taxing agency due to your failure to report all of your income or if you overstated any of your deductions. The law imposes penalties when taxpayers underestimate their tax liability. Call me if you have concerns about such penalties.

Should I encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, I will outline the reasonable courses of action and the risks and consequences of each. I will ultimately adopt, on your behalf, the alternative you select.

The timeliness of your cooperation is essential to my ability to complete your returns. I reserve the right to refuse any work and/or charge a premium for any work received after March 11, 2022. There is no guarantee that information received after March 11, 2022 can be processed by the April 18, 2022 due date. I do not file tax extensions for anyone who has not submitted sufficient tax information to me **and** requested me to file the extension on their behalf. If you require an extension for any reason, there will be an additional charge for preparing all extension forms.

I will e-file your federal and state returns when able and provide you with an electronic and/or paper copy of the income tax returns for your files at the time of completion. Should you request additional paper or electronic copies of the returns in the future there will be a \$50 fee due to process your request.

Continued on next page

2021 Services Letter

If you produce additional items of income or deduction information, or decide to have your return changed in any way after it is processed, you will be charged a minimum additional processing fee of \$150.

I will be submitting a bill for my services with your completed returns. All returns will be handled on a COD basis unless other arrangements are made.

My services will be concluded upon the earliest of the filing and acceptance of your 2021 completed returns by the taxing authorities or January 1, 2023.

I will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location.

My fee for the tax return preparation does not include responding to any inquiries or examinations by any taxing authorities. However, I may be retained to represent you at that time and will charge you my regular billing rates at the time additional services are rendered.

Providing your tax information to me indicates full acceptance to all the terms outlined above and indicates that you understand and accept these terms and have provided information to me that is true, correct and complete to the best of your knowledge.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign in the space indicated and return it to me with your tax information.

Thank you for the opportunity to be of service. If you have any questions, contact my office at (518) 399-4510

Sincerely,

Beth Kissinger

Beth Kissinger, CPA

Accepted and acknowledged by taxpayer, spouse and/or both:

X _____
Taxpayer Signature

X _____
Spouse's Signature

(Both spouses must sign for preparation of joint returns.)

COMPREHENSIVE CHECKLIST

This check list is provided to help you gather necessary information for me to prepare your 2021 income tax return.
Return this list, along with the supporting documentation, to my office

If this applies to you and/or your spouse for 2021 & Attach all supporting information.

GENERAL INFORMATION

- Copy of front & back of Driver's License – Taxpayer
- Copy of front & back of Driver's License - Spouse
- Final paystub(s) showing 2021 earnings - Pay date in December 2021
- 529 Account year end statements showing contributions and/or withdrawals during 2021
- Death certificate for widow(er) filing status change
- IRS or State tax notice received
- Economic Impact Payments received in **2021** payment amounts – provide Letter 6475 from IRS
- Advance Child Tax Payments received in **2021** payment amounts – provide Letter 6419 from IRS
- Proof of dependent credit qualification** – any one of the following showing address of dependent must be provided (this is mandatory)
 - School Record **OR** medical receipt **OR** daycare statement **or** signed 8332 Release of exemption

INCOME and/or MONEY RECEIVED – Provide all forms received

- | | |
|--|---|
| <input type="checkbox"/> Wages – provide all W-2 forms | <input type="checkbox"/> Sale of Stock - Provide all 1099B Forms |
| <input type="checkbox"/> Interest income - Provide 1099-INT Form(s) | <input type="checkbox"/> IRA Distributions - Provide 1099R Form(s) |
| <input type="checkbox"/> Dividend income - Provide 1099-DIV Form(s) | <input type="checkbox"/> Pension - Provide 1099R Form(s) |
| <input type="checkbox"/> 1099-NEC – income from self-employment | <input type="checkbox"/> Proceeds from prizes, awards or raffle winnings |
| <input type="checkbox"/> 1099-MISC | <input type="checkbox"/> K-1 Forms |
| <input type="checkbox"/> Scholarship Income Received | <input type="checkbox"/> Hobby income |
| <input type="checkbox"/> State Income Tax Refund | <input type="checkbox"/> 1099-Q – distribution(s) from 529 Plan(s) |
| <input type="checkbox"/> Tips Received | <input type="checkbox"/> Cancellation of Debt – Form 1099-C |
| <input type="checkbox"/> Jury Duty Income | <input type="checkbox"/> Gambling Income (Include all 1099G Forms received) |
| <input type="checkbox"/> Sale of property – provide closing documents | <input type="checkbox"/> 1099-SA for HSA distributions |
| <input type="checkbox"/> Social Security Earnings Statement(s) - Form 1099-SSA | <input type="checkbox"/> 1099-LTC, MSA etc. |
| <input type="checkbox"/> Earnings from Foreign Bank Accounts - Attach proof | |
| <input type="checkbox"/> Unemployment income - 1099-G – NYS residents must sign into your Unemployment account to print this | |
| <input type="checkbox"/> Personal Representative Fees (Includes Trustee, Executor, Etc.) | |
| <input type="checkbox"/> Amounts received during 2021 for prior year installment sales | |
| <input type="checkbox"/> Property Tax Refund – Tax Relief & STAR Refund(s) issued by check (do not include reductions from tax bill) | |
| <input type="checkbox"/> Alimony Income Received (Date of Divorce: _____) mm/dd/year format | |
| <input type="checkbox"/> Other Income - List Source and amount _____ | |

PAYMENTS (provide amounts and/or supporting documentation of payments made for the following items)

- Qualified Educator Supplies Expense \$ _____
- Gambling Losses - \$ _____ deductible to the extent of winnings claimed/reported/received
- Alimony paid \$ _____ (Date of Divorce: _____) mm/dd/year format
- Student loan interest – you might have to get this online
- Personal contributions to a **nonemployer** Retirement Savings Account – year end statement showing 2021 activity
- Itemized deductions ie: medical, taxes, interest, charity (fill out separate schedule)
- Long Term Care insurance premiums paid

OTHER ITEMS

- Business income & expenses (fill out business schedules)
 - 1099-K received for my business credit card receipt income
- PPP loan received and/or forgiven – provide documentation
- Automobile expenses (fill out separate auto expense schedule attached to business & rental schedules)
- Rental property (fill out rental schedules)
- Child & Dependent Care (fill out separate schedule)

2021 TAX PREPARATION WORKSHEETS

REQUIRED INFORMATION – **Please complete all pages**

Answer all questions and if any of the following items pertain to you or your spouse for 2021, please check the appropriate box and include all pertinent details. Provide additional schedules or back up information as requested.

PERSONAL INFORMATION - Everyone must legibly answer all questions in this section if different from organizer.

	TAXPAYER	SPOUSE
Name		
Occupation to list on return		
Email Address		
Cell Phone Number	()	()
Home Phone Number	()	()
Preferred Method of Contact:		
County of Residence :		School District:

If either taxpayer or spouse renewed a driver's license since 2020 please provide a copy of the front and back.

**Required information if you desire direct deposit of refunds and/or ACH payments of balances due:
If you do not want one or both of these options, place a large X across the section you do NOT want.**

	For Direct Deposit of Refunds:	For ACH Payment of Tax Due:
Bank Name		
Routing Number		
Account Number		
Type of Account - Checking or Savings		

Providing a voided check is most helpful.

GENERAL QUESTIONS – Please answer all to the best of your ability.

YES NO

- Did your marital status legally change during the year? If yes, explain: _____
- Did your address change from last year? If so, provide new address.
- May the IRS and state tax agency discuss this return with Beth Kissinger, CPA?
- Did you receive an Identity Protection PIN (IP PIN) from the IRS? If yes, attach the IRS letter(s).
- Did you receive correspondence during 2021 from any State or the IRS about your tax filings? If so, please provide
- At any time during 2021, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? (Bitcoin, etc.)
- Do you have any savings bonds that matured in 2021 that you did not cash in by year end? (Issued in 1991) **(If yes, we must report the interest earned)**
- Do you have previous year(s) of tax returns that are either unfiled or filed with unpaid balances still due by 12/31/21? If so, please provide details.
- Are you or your spouse legally blind and/or disabled? If so, provide physician statement.
- Do you want to designate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to designate \$3 to the Presidential Election Campaign Fund?
- Do you know the only US coin where the figure faces right?

GENERAL QUESTIONS (Continued) – ALL MUST ANSWER:

YES NO

- Did you engage in any bartering transactions in 2021? If yes, at what value? \$ _____
- At any time during 2021 did you have a financial interest in or signature authority over any holdings in any foreign bank accounts, investment accounts (other than through a US Broker) or an ownership interest in real property in a foreign country? If yes, provide information.
- Did you pay alimony or receive alimony in 2021? If so, enter the date of original divorce or separation agreement:
- Did you pay any individual \$2,300 or more as a household employee during the year?
- Do you know who said "Income tax has made more liars out of the American people than golf."?
- Do you have adequate records to support every item of income and deduction for the tax returns being prepared?
- What is the only number that has the same number of letters as its meaning?
- Did you receive income or incur expenses associated with any of the following: a fantasy sport league, as a driver for car sharing (Lyft or Uber), freelancing, fashion sharing, crowdfunding, Airbnb/HomeAway/VRBO?
If "Yes," provide documentation.
- There are 43 quintillion positions possible on a Rubik's cube, do you know the maximum number of moves it should take to solve the cube?

STATE SPECIFIC

- Do you or your spouse maintain living quarters in New York City?
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect the proper amount of state sales or use tax? **If so, how much sales/use tax do you owe? \$ _____**
- Did you or your spouse contribute any money into a NYS 529 Education account during the year? If yes, provide proof.
- Were either you or your spouse a volunteer firefighter or volunteer ambulance driver for the entire 2021 tax year? If so, what department: _____
- Have you, your spouse (or an entity of which you are an owner) been convicted of an offense, defined in NYS Penal Law Article 200 or 496, or section 195.20 (government bribery, corruption, obstruction of a public servant.) ***THIS IS NOT A JOKE QUESTION AND MUST BE ANSWERED ON ALL NY RETURNS.***

COVID-19 SPECIFIC QUESTIONS

- Did you or your spouse receive an Economic Impact Payment (Stimulus) during 2021? If yes, provide IRS Letter 6475 and amount(s) received in 2021 \$ _____ and date(s) received _____
- Did you receive any Advance Child Tax Credits during 2021? If yes, provide IRS Letter 6419 and amount(s) received in 2021 \$ _____
- Do you know what the space between your nostrils is called?
- Were you working from home (telecommuting) during 2021 in a state that differs from the state where your typical work location is? If yes, what state were you physically located in? _____

TRUSTS AND GIFTING

- Are any of your assets held in a trust? If this is a new trust, or this is the first year I will be preparing a trust return for you, please provide a copy of the trust document.
- Did you make gifts of more than \$15,000 to any individual during the year?
- Did you add anyone as a co-owner to any of the following during 2021: property deed, bank account or investment account with the intent to gift it to them?
- Do you know how much money someone once paid for invisible artwork?

YES NO

DEPENDENT INFORMATION:

- Are you intending to claim any dependents on your 2021 tax returns? If yes, please complete the following

List all dependents (Do not list taxpayer & spouse) you intend to claim on your 2021 tax return:

Dependent's Name & Relationship to you: Child, foster child, parent, sibling or Other Do NOT list spouse (Provide a copy of the social security card and birthdate ONLY if not previously provided)	Age at 12/31/21	Did you provide over half of this person's support in 2021? Yes/No	# of months lived in your home in 2021	# of months as a full-time student in 2021	Lived with you when not away at school? Yes/No

- Did anyone listed above already filed a 2021 tax return? **If yes, provide a copy**
- Do you want me to prepare a tax return for anyone listed above if one should be filed? **Additional fees will apply.**
- Did you provide over half the support for any other person(s) during 2021, that you **do not** consider a dependent for tax purposes? (ie: adult child, parent, foster child, sibling)
- Did you pay for child care for a child under 12 while you worked, looked for work, or while you were a full-time student?
- Are you claiming any child(ren) as the noncustodial parent? If so, provide the signed authorization from the custodial parent granting you the exemption. (Returns **cannot** be filed without the signed 8332 Form)
- Do you know what candy boosts concentration?

For 2021 – you must provide documentation for proof of dependency for related credits showing the child's home address (acceptable proof is at least one of the following: school records, medical records, daycare records, etc. I must note on your return what was provided)

HOME, INVESTMENTS, PURCHASES, SALES AND DEBT INFORMATION:

- Did you sell, exchange, refinance or purchase any real estate during the year? **If yes, provide closing documents.**
- Did you sell any personal assets in 2021 at a gain? (collectibles, cars, artwork, gems, stamps, coins, etc.)
- Did you obtain a new home loan this year? If yes, provide all escrow, closing and other pertinent documentation and information.
- Did you pay interest on any home mortgage loan in which the proceeds were **not** used entirely for home improvements? This could be a refinanced mortgage, home equity loan or home equity line of credit account.

TAX CREDITS AND DEDUCTIONS

- Did you pay long-term care premiums for yourself and/or your spouse in 2021? (attach proof of amounts paid for each)

	TAXPAYER	SPOUSE
Premium Paid in 2021	\$	\$

- Did you purchase a qualified plug-in, electric drive vehicle or qualified fuel cell vehicle in 2021? **Provide the receipt.**
- Did you make any withdrawals from an education savings or 529 Plan account in 2021? (Attach proof)
- Did you pay any student loan interest in 2021? (Attach proof)
- Do you know what animals have fingerprints other than humans?

YES NO

- Do you (or your spouse) have a qualified HSA (Health Savings Account) that you funded or withdrew from in 2021?
 - 1) If yes, how much was put into the account for 2021 from payroll deductions? \$ _____
 - a. How much was deposited from your own nonpayroll contributions? \$ _____
 - b. Do you have a family or individual health plan? _____
 - c. How much of the withdrawal was spent on qualified medical expenses? \$ _____
 - 2) Do you expect to put any more money into the account before 4/15/22 towards 2021? Yes/No
 - 3) If so, how much? \$ _____ Write MAXIMUM on the line for me to calculate your maximum limit.
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach all Form(s) 1098-T, bills and receipts for qualified tuition and related expenses.
- Did anyone reported on this tax return receive a scholarship of any kind during the year?

If yes, provide scholarship award letter and indicate how the scholarship was used.
Indicate how much was spent for expenses other than tuition, such as room and board or travel
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989 for education purposes in 2021?
- Do you know what the first patented service uniform in the US was?

PENSION AND RETIREMENT INFORMATION:

- Did you take any distributions from any pension, or IRA retirement account in 2021?

If yes, did you return any distribution to a qualified retirement account? Yes/No (Circle your answer)
- If over 70.5 years of age, did you directly donate any of your distributed IRA amounts to a charitable organization in 2021?

If yes, how much \$ _____.(Provide proof)
- Did you or your spouse contribute directly (or plan to contribute directly) for 2021 to a retirement account that is not held by an employer? (other than a 401k, SIMPLE, or employer Roth)

If yes fill in the table below and provide statements showing contributions made.

List deposits made for the 2021 tax year during the calendar year, under the “funded in 2021 box”, if you have not yet deposited the money **BUT PLAN TO FUND BY THE DUE DATE OF YOUR TAX RETURN**, put that amount under the “expect to add” box. Write “maximum” if you plan to put in everything you are allowed to.

2021 Contributions made to:	TAXPAYER		SPOUSE	
	Funded in 2021	Expect to add	Funded in 2021	Expect to add
Traditional IRA	\$	\$	\$	\$
Roth IRA				
Self Employed Pension Plan				

- Are you interested in contributing to an IRA if it will **NOT** be a tax deduction?

ESTIMATED INCOME TAXES, TAX PAYMENTS, AND 2022 TAX PLANNING

- Do you expect a large fluctuation in income, deductions, or withholding in 2022? If so, why?
- Do you want me to calculate your 2022 estimated tax obligations on something other than your 2021 income tax return? If so, what should it be based on? _____
- If over 70.5 years of age, do you plan to directly donate any RMD amounts to a charitable organization in 2022?
- Did you know, that according to the Tax Policy Center think tank, for tax year 2021 it is estimated that 42.5% of tax filers will owe no federal income tax and/or have a negative taxable income for 2021.

YES NO

- Did you pay any estimated income tax payments in 2021? If so, please provide proof of every payment that was made during the 2021 calendar year and to date in 2022 **and** complete the following:

<u>Type of Payment</u>	<u>Date Paid</u>	<u>Check #</u>	<u>Amounts Paid to:</u>		<u>Proof</u>
			<u>Federal</u>	<u>State</u>	<u>Attached?</u>
4 th Qtr 2020 Estimate	/ /				
Paid with 2020 Tax Extension	/ /				
Paid with 2020 Tax Return	/ /				
1 st Quarter 2021 Estimate	/ /				
2 nd Quarter	/ /				
3 rd Quarter	/ /				
4 th Quarter	/ /				
Additional Payments	/ /				

BUSINESS RELATED QUESTIONS – IF YOU DO NOT HAVE A BUSINESS YOU CAN SKIP THIS SECTION

- In 2021 did you (or your spouse) run a small business as a sole proprietor?
- In 2021 did you (or your spouse) run a small business as a single member LLC or as an LLC as partners? If yes, did you file any required NYS-IT-204LL form(s)? (attach a copy of the form filed)
- Did you sell an existing business, rental, or other property this year? If yes, provide closing documents.
- Did you start a new business or purchase rental property during the year? If yes, provide details.
- Did you sell, exchange, or purchase any assets used in your trade or business? If yes, provide details.
- Did you acquire a new or additional interest in a partnership or S corporation? If yes, provide details.
- Did you purchase any gasoline, diesel, or special fuels for off-road business use?
- As a business owner did you pay health insurance premiums for your employees during the year?
- Do you intend to fully fund any available self-employed pension option for 2021?
- Did you continue to pay employees while they were not working due to Covid?
- Was the business owner unable to work due to COVID-19 and would have qualified for sick or family leave if employed elsewhere (by someone other than yourself)?
- Did the busines owner receive a Paycheck Protection Program (PPP) loan? If yes, was the loan forgiven or was forgiveness requested? Please provide documentation.

CLOSING

- Is there anything else you would like to bring to my attention? If so, please note it at the bottom of this page.

Now that we are end of this list of questions, and you are ready to put your information together, remember the quote by Benjamin Franklin: “By failing to prepare, you are preparing to fail.” Deadlines approach quickly so get started putting everything together!! Good luck!!

Completed by: _____ Date Completed _____
 (Please Print your name)

And, the most requested item from each year’s organizer:

Answers to some fun questions:
 Lincoln penny, Will Rogers, 4, 20, columella, \$10,000, chewing gum, koalas, the playboy bunny work uniform

******* OTHER RECEIPTS INFORMATION *******

OTHER RECEIPTS RECEIVED IN 2021		
Indicate if received by Taxpayer (TP) Spouse (SP) or Joint (J)		
	Amount	(TP, SP, J)
Economic Impact Payment Received per letter 6475 - Taxpayer	\$	TP
Economic Impact Payment Received per letter 6475 - Spouse	\$	SP
Advance Child Tax Credit received per Letter 6419 – Taxpayer	\$	TP
Advance Child Tax Credit received per Letter 6419 – Spouse	\$	SP
Hobby Income – what is the hobby?	\$	
Gambling Income	\$	
Unemployment Income	\$	
Jury Duty – Board of Election Income	\$	
Payments received on prior year installment sale	\$	
Tips received & not reported on W-2	\$	
Amount of debt forgiveness (Student Loans, 1099-C, etc)	\$	
Rental of personal property	\$	
Other – specify		

******* TAX PAYMENT INFORMATION *******

PROPERTY AND SALES TAXES PAID IN 2021	
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)	
	Amount
Real Estate Tax – County tax on primary residence	\$
Real Estate Tax – School tax on primary residence	
Real Estate Tax – Village tax on primary residence	
Real Estate Tax – County tax paid on 2 nd Home	
Real Estate Tax – School tax paid on 2 nd home	
Water, Sewer & other utility costs included in property tax bill	
Sales tax paid on large purchases (vehicles, RVs, motorcycles, etc)	
Other - specify	

******* DEDUCTIONS AND EXPENSES *******

MEDICAL EXPENSES		
Do not include any amounts paid by the following: your employer, with pre-tax money, your health insurance, or any HSA and FLEX accounts		
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
	Amount	TP, SP, J
Health, Dental and Vision Insurance Premiums paid out of pocket	\$	
Long-term Care Insurance Premiums – Must separate by individual	\$	TP SP
Medicare Insurance – (Part A,B,C,D)		
Prescribed drugs & insulin (co-pays, out-of-pocket)		
Doctor, Chiropractor, Dentists, etc (office visits)		
Nursing Home (receipt required)		
Hospital, Home Health Care, Assisted Living		
Medical Equipment, Supplies & Rentals		
Miles driven for Medical Purposes		
Parking, Taxi, Bus or Ambulance services		
Other:		

INTEREST EXPENSE		
HOME LOANS, STUDENT LOANS, INVESTMENTS		
Include Form 1098 from every lender		
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
First Mortgage Primary Residence	\$	
Second Residence	\$	
Second Mortgage Primary Residence		
Secondary Residence		
Home Equity Line Primary Residence		
Secondary Residence		
Points Paid – at 2021 purchase		
Points Paid – at 2021 refinance		
Mortgage Insurance Premiums Paid		
Mortgage Principal Balance due @ 12/31/21: (Provide Statement please)		
1 st Mortgage	\$	
2 nd Mortgage	\$	
Home Equity Loans – used for home improvement	\$	
Home Equity Loans – NOT used for home improvement	\$	
Student Loan Interest Paid – Include Proof		
Investment Interest Paid – Include Proof		

CHARITABLE DONATIONS		
Only list the donations that you have the appropriate documentation to support the amounts listed.		
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
	Amount	TP, SP, J
Donations made by check - attach list (do not include raffles or political)	\$	
Credit Card Donations – attach list (do not include raffles or political)		
Donations made by cash – you must attach receipt from organization		
Donations made via payroll deduction – attach paystub proof		
Total noncash donations – attach proof from charity with detailed list		
Miles driven for charity		
IRA RMD Charitable contributions		
Raffle tickets – do not include in above numbers		
Political contributions – do not include in above numbers		
Other:		

MISCELLANEOUS DEDUCTIONS		
(Do not include expenses for a business or rental property in this section.)		
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
K-12 Teacher supplies	\$	
Gambling losses (limited to winnings, must attach all proof)		
Alimony Paid		
Union Dues		
Investment Advisor Fees		
Tax Prep Fee paid during 2021		
Investment expenses		
Residential Energy Improvements – receipts required		