

JOHN A WAREKOIS CPA LLC

1150 CRATER LAKE AVE SUITE I
MEDFORD, OR 97504
JOHN@OREGONTAXCPA.COM
Phone: (541)772-2410 | Fax: (877)977-7333

January 17, 2020

Name Here


Name:

Income tax time is just around the corner! The enclosed packet has been prepared to assist you in gathering information for your 2019 tax return. Review the entire packet and answer any questions that apply.

Certain lines in the packet contain information from last year's return. You do not need to change the dollar amounts from last year; these figures are provided for reference only.

Bring this packet and all supporting documents, including W-2 and 1099 statements, to your tax-preparation appointment. We appreciate your trust in our business. Contact our office at (541)772-2410 if you have any questions or need additional information.

Sincerely,



John A Warekois
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Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

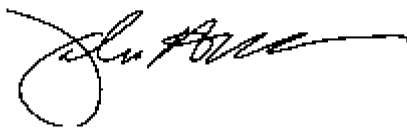
- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (541)772-2410.

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January 17, 2020

Name Here

Subject: Preparation of Your 2019 Tax Returns

Name Here:

Thank you for choosing JOHN A WAREKOIS CPA LLC to assist you with your 2019 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2019 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our 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, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

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

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

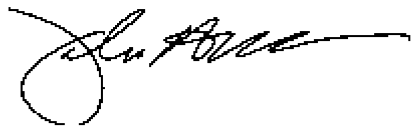
We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2019 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (541)772-2410.

Sincerely,



John A Warekois
JOHN A WAREKOIS CPA LLC

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

Accepted By:

Taxpayer

Spouse

Date

Questionnaire

Name: NAME HERE

SSN: ***-**-****

Questionnaire

Personal Information

Yes No

- Did your marital status change during the year?
If "Yes," explain _____
- Can you or your spouse be claimed as a dependent by someone else?
- Did your address change during the year?
Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes No

- Did you have any changes in dependents during the year?
If "Yes," explain _____
- Can another person qualify to claim any of your dependents?
- Did you have any childcare expenses during the year?
- Did you have any adoption expenses during the year?
- Did you have any children under age 19 or a full-time student under age 24 with more than \$2200 of unearned income?
Provide documentation for proof of dependent related credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes No

- Did any member of your household have healthcare coverage through the Marketplace?
If "Yes," provide copies of Form 1095-A.
- Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes No

- Did you receive any tips not reported to your employer?
- Did you receive any disability income during the year?
- Did you cash any U.S. savings bonds during the year?
- Did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currencies?
- Did you receive any other income not provided with this organizer?
If "Yes," explain _____
- Did you start a new business or purchase any rental property during the year?
- Did you sell an existing business, rental property, or other property during the year?
- Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.
- Did you purchase any gasoline, diesel, or special fuels for non-highway business use?
- Did you buy or sell any stocks, bonds, or other investments during the year?
- Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home
- Did you have a principal residence or a piece of real property foreclosed on during the year?
- Did you abandon a principal residence or a piece of real property during the year?
- Did you refinance your principal home or second home or take a home equity loan during the year?
If "Yes," provide all escrow, closing, and other pertinent documentation and information.
- Did you receive any principal or interest during this year from property sold in prior years?
- Did you rent out your home or use it for business?
- Did you sell, exchange, or purchase any real estate during the year?

Questionnaire

Name: NAME HERE

SSN: ***-**-****

Questionnaire

- Did you acquire a new or additional interest in a partnership or S corporation?
 Did you have any debts canceled or forgiven this year?
 Does anyone owe you money that has become uncollectible?
 Did you purchase a new hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?

If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.

Itemized Deduction Information

Yes No

- Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
 Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
 Did you receive any state or local income tax refunds from prior years?
 Did you make any major purchases (vehicle, boat, etc.) during the year?
 Did you pay any real estate property taxes or personal taxes during the year?
 Did you pay mortgage interest during the year?
 Did you make cash donations to charity during the year?
 Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
 Did you donate a boat or vehicle during the year?
 If "Yes," attach Form 1098-C.
 Did you have gambling winnings or losses during the year?
 Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
 Did you use your vehicle on the job other than for commuting to work?
 Did you work out of town at any time during the year?

Retirement Information

Yes No

- Did you receive any payments from a pension, profit sharing, or 401(k) plan during the year?
 Did you make any withdrawals from or contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), myRA, or other qualified retirement plan during the year?
 Did you receive any Social Security benefits during the year?

Education Information

Yes No

- Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
 Did anyone in your household attend a post-secondary school during the year?
 Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
 Did you pay student loan interest for yourself, your spouse, or your dependent(s) during the year?

Miscellaneous Information

Yes No

- Did you incur a gain or loss due to damaged or stolen property?
 If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.
 Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
 Did you make gifts to any one person in excess of \$15,000 during the year?
 If "Yes,"

Yes No

 Are you splitting the gift with your spouse?
 Did you incur moving expenses during the year?
 Did you make any energy-efficient improvements to your main home during the year?

Questionnaire

Name: NAME HERE

SSN: ***-**-****

Questionnaire

- Are you a business owner who paid health insurance premiums for your employees during the year?
- Did you apply an overpayment of your 2018 taxes to your 2019 estimated taxes?
- If you have an overpayment of 2019 taxes, do you want the refund applied to your 2020 estimated taxes?
- Did you make any estimated payments toward your 2019 taxes?
- Do you want to have any refund or balance due directly deposited or withdrawn?
If "Yes," provide a canceled checking or savings slip.
- Did you receive any notices from the IRS or state taxing authority?
If "Yes," explain _____
- May the IRS discuss your tax return with your preparer?
- Would you like a copy of your tax return emailed to you instead of receiving a printed copy?

Foreign Account Information

Yes No

- Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
- Did you have any income from, or pay taxes to, a foreign country?
- Did you own property in a foreign country?
- Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?

Additional Questions

Yes No

- Did you receive income or incur expenses associated with a fantasy sport league?
If yes, provide documentation.
- Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If yes, attach Form 1099-MISC and Form 1099-K.
- Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If yes, attach Form 1099-K or Form W-2.
- Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If yes, provide documentation.
- Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If yes, attach Form 1099-K.
- Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb or HomeAway)?
If yes, provide documentation.
- Do you anticipate your income or withholdings to be different for 2020?

Preparer Notes

2019 Tax Organizer Personal and Dependent Information

Personal Information

Name		SSN	Date of birth
Taxpayer	NAME HERE		**_*_*_****
Spouse			
Street address, city, state, and ZIP			
Occupation		Daytime phone	Evening phone
Taxpayer			
Spouse			
Taxpayer email			
Spouse email			

Marital Status at end of 2019

- Married
 Married filing separately
 Single
 Widow(er) If spouse died in 2019 enter the date of death _____

Other information

- Are you blind? Yes No
 Are you disabled? Yes No
 Are you a full-time student? Yes No
 Do you want \$3 to go to the Presidential Election Campaign Fund? Yes No

Taxpayer

- Yes No
 Yes No
 Yes No
 Yes No

Spouse

- Yes No
 Yes No
 Yes No
 Yes No

Dependent Information

First and last name	SSN	Relationship	Months in home	Date of birth	Disabled	Full-time student

List dependents required to file a return _____

Estimates

	Federal		Resident state		Resident city	
	Date paid	Amount	Date paid	Amount	Date paid	Amount
Overpayment applied from 2018	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

Account Information for Deposits or Withdrawals

Name of bank	Bank routing number	Bank account number	Type of account		Use this account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2019 appointment is scheduled for _____

Other Income and Adjustments

Name: NAME HERE

SSN: ***-**-****

Other Income

Did you receive, sell, exchange, or otherwise acquire any financial interest in any virtual currency at any time during 2019?

Table with columns for 2019 Taxpayer and 2019 Spouse. Rows include Scholarships or grants not reported on Form W-2, State income tax refund, Social Security Benefits, Railroad Retirement Benefits, Alimony received, Unemployment compensation, Gambling winnings, Alaska Permanent Fund, ABLE distributions, and Other income.

Adjustments

Table with columns for 2019 Taxpayer and 2019 Spouse. Rows include Educator expenses, Contributions made to a Health Savings Account (HSA), Contributions made to a Self-Employed Pension plan (SEP), Payments made for Self-Employed Health Insurance, Alimony paid, Contributions made to an Individual Retirement Account (IRA), Contributions made to a Roth IRA, Interest paid on a student loan, and Other adjustments.

Job-related Moving Expenses

Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

2019

Table with columns for 2019. Rows include Number of miles from old home to old workplace, Number of miles from old home to new workplace, and Expense to move household goods & personal effects and lodging expenses while traveling to your new home.

Schedule C - Profit or Loss from Business

Name: NAME HERE

SSN: ***-**-****

General Business Information

Business name _____ Employer ID number _____

Professional product or service _____

Business address, city, state, ZIP _____

- This business started or was acquired during 2019 Yes No Payments of \$600 or more were paid to an individual who is not your employee for services provided for this business
- This business was disposed of during 2019 Yes No You filed Forms 1099 for the individuals

Income

	2019	2019
Gross receipts or sales	_____	Other income _____
Returns & allowances	_____	_____

Expenses

	2019	2019
Advertising	_____	Travel _____
Car & truck expenses	_____	Total meals _____
Commissions & fees	_____	Utilities _____
Contract labor	_____	Wages _____
Depletion	_____	Other expenses (list) _____
Employee benefit programs	_____	_____
Insurance (other than health)	_____	_____
Interest - mortgage	_____	_____
Interest - other	_____	_____
Legal & professional services	_____	_____
Office expenses	_____	_____
Pension & profit sharing plans	_____	_____
Rent or lease (vehicles, machinery, & equipment)	_____	_____
Rent (other business property)	_____	_____
Repairs & maintenance	_____	_____
Supplies	_____	_____
Taxes & licenses	_____	_____

Cost of Goods Sold

	2019	2019
Inventory at beginning of year	_____	Materials & supplies _____
Purchases	_____	Other costs _____
Cost of personal use items	_____	Inventory at end of year _____
Cost of labor	_____	<input type="checkbox"/> There was a change in inventory method

Schedule F - Profit or Loss from Farming

Name: NAME HERE

SSN: ***-**-****

General Information

Principal product _____ Employer ID number _____

This farm was disposed of during 2019

Yes No Payments of \$600 or more were paid to an individual who is not your employee for services provided for this farm

Yes No You filed Forms 1099 for the individuals

Income

	2019		2019
Sale of livestock / other items	_____	Custom hire income	_____
Cost of items bought for resale	_____	Beginning inventory for accrual	_____
Sale of products you raised	_____	Ending inventory for accrual	_____
Total cooperative distributions	_____	<input type="checkbox"/> You used unit-livestock-price or farm-price inventory method	
Total agricultural payments	_____	Other income	_____
Commodity Credit Corporation (CCC) loans:			
CCC loans reported	_____		_____
CCC loans forfeited	_____		_____
Crop insurance proceeds:			
Amount received in 2019	_____		_____
<input type="checkbox"/> You elect to defer to 2020			
Amount deferred from 2018	_____		_____

Expenses

	2019		2019
Car & truck expenses	_____	Repairs & maintenance	_____
Chemicals	_____	Seeds & plants purchased	_____
Conservation expenses	_____	Storage & warehousing	_____
Custom hire (machine work)	_____	Supplies purchased	_____
Employee benefit programs	_____	Taxes	_____
Feed purchased	_____	Utilities	_____
Fertilizers & lime	_____	Veterinary, breeding, & medicine	_____
Freight & trucking	_____	Other expenses	_____
Gasoline, fuel, & oil	_____		_____
Insurance (other than health)	_____		_____
Interest - mortgage (paid to banks, etc.)	_____		_____
Interest - other	_____		_____
Non-W-2 labor hired	_____		_____
W-2 wages paid	_____		_____
Pension & profit-sharing plans	_____		_____
Rent - vehicles, machinery, & equipment	_____		_____
Rent - other (land, animals, etc.)	_____		_____

Form 4835 - Farm Rental Income and Expenses

Name: NAME HERE

SSN: ***-**-****

General Information

Description _____ Employer ID Number _____

This farm was disposed of during 2019

Income

	2019	2019
Income from production of livestock, grains, and other crops	_____	Crop insurance proceeds:
Total cooperative distributions	_____	Amount received in 2019
Total agricultural payments	_____	<input type="checkbox"/> You elect to defer to 2020
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2018
CCC loans reported	_____	Other income
CCC loans forfeited	_____	_____

Expenses

	2019	2019
Car & truck expenses	_____	Seeds & plants purchased
Chemicals	_____	Storage & warehousing
Conservation expenses	_____	Supplies purchased
Custom hire (machine work)	_____	Taxes
Employee benefit programs	_____	Utilities
Feed purchased	_____	Veterinary, breeding, & medicine
Fertilizers & lime	_____	Other expenses
Freight & trucking	_____	_____
Gasoline, fuel, & oil	_____	_____
Insurance (other than health)	_____	_____
Interest - mortgage (paid to banks, etc.)	_____	_____
Interest - other	_____	_____
Labor hired (less jobs credit)	_____	_____
Pension & profit-sharing plans	_____	_____
Rent - vehicles, machinery & equip	_____	_____
Rent - other (land, animals, etc.)	_____	_____
Repairs & maintenance	_____	_____

Expenses Related to Business

Name: NAME HERE

SSN: ***-**-****

Auto Expense

Name of business vehicle is used for _____

Description of vehicle _____ Date vehicle was placed in service _____

Yes No
 This vehicle is available for use during off-duty hours
 Another vehicle is available for personal use

Yes No
 There is evidence to support your deduction
 The evidence is written

Mileage

Number of miles the vehicle was driven during 2019

Business _____

Commuting _____

Other _____

Expenses

Garage rent _____ Repairs _____

Gas _____ Tires _____

Insurance _____ Tolls _____

Licenses _____ Lease addback _____

Oil _____ Other expenses _____

Parking fees _____ _____

Rental fees _____ _____

Interest _____ _____

Property tax _____ _____

Business Use of Home

Name of business home is used for _____

What is the total square footage of your home that was used regularly and exclusively for business _____

What is the total square footage of your home _____

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used _____

How many hours per day was the area used _____

The daycare facility was in operation for the entire year

Expenses

Office expenses

Home expenses

Mortgage interest _____

Real estate taxes _____

Excess mortgage interest _____

Excess real estate taxes _____

Insurance _____

Rent _____

Repairs & maintenance _____

Utilities _____

Other expenses _____

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Schedule A - Itemized Deductions

Name: NAME HERE

SSN: ***-**-****

Medical and Dental Expenses

Health insurance premiums (paid by you)
Long-term care premiums (you)
Long-term care premiums (your spouse)
Long-term care premiums (dependents)
Mileage driven for medical purposes
Medical and dental expenses
Doctor, dental, etc
Prescription medicines
Insulin
Glasses and contacts
Hearing aids
Braces
Medical equipment & supplies
Hospital services
Laboratory services
Nursing services
Other

Taxes Paid

State and local income taxes
Sales tax
Real estate taxes
Personal property taxes
Other taxes (list)

Interest Paid

Mortgage interest paid (attach Form 1098)
Some of your home mortgage loan was not used to buy, build, or improve your home
Mortgage interest paid to an individual
Paid to:
Name
Address
City, State, ZIP
SSN or EIN
Investment interest

Charitable Contributions

Donations to charity
Church
Boy or Girl Scouts
Goodwill
Red Cross
Salvation Army
United Way
Veterans
Hospital
University
Other
Miles driven for charitable purposes

Other Miscellaneous Deductions

Amortizable bond premiums
Federal estate tax
Gambling losses
Impairment-related work expenses
Claim repayments
Unrecovered pension investments
Loss from other activities from Schedule K-1
Ordinary loss debt instrument

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer
Safety equipment, tools, & supplies
Uniforms
Protective clothing (shoes, hardhats, glasses, etc.)
Dues to professional organizations
Books & subscriptions
Other
Tax preparation fees
Other nonpersonal expenses related to taxable income
Safe deposit box fees
Investment expenses not entered elsewhere
Other
Qualified mortgage insurance premiums
Home equity interest

Other Information

Name: NAME HERE

SSN: ***-**-****

Mortgage Interest

Provide all copies of Form 1098

Lender's name	Mortgage interest received	Mortgage insurance premiums	Real estate taxes paid
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Employee Business Expenses

- You are a qualified performing artist
- You are a fee-based state or local government official
- You are a disabled employee with impairment-related work expenses
- You are a reservist
- You are a member of the clergy
- You used your personal vehicle for your job during 2019

	NOT reimbursed by your employer	Reimbursed by your employer not included on your W-2
Parking fees, tolls, local transportation	_____	_____
Meals	_____	_____
Overnight business travel expenses (Do not include meals & entertainment)	_____	_____
Other business expenses	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Casualties and Thefts

FEMA code _____	FEMA code _____
Property description _____	Property description _____
Property location _____	Property location _____
Date property was acquired _____	Date property was acquired _____
Date property was damaged or stolen _____	Date property was damaged or stolen _____
Cost of property damaged or stolen _____	Cost of property damaged or stolen _____
Amount of damage _____	Amount of damage _____
Insurance reimbursement _____	Insurance reimbursement _____

Other Information

Name: NAME HERE

SSN: ***-**-****

Child and Other Dependent Care Expenses

Name of care provider	Address	SSN or EIN	Amount paid

Education Expenses

Provide all copies of Form 1098-T

Student name _____ Student name _____

Type of expense	Amount	Type of expense	Amount

Student name _____ Student name _____

Type of expense	Amount	Type of expense	Amount

Student name _____ Student name _____

Type of expense	Amount	Type of expense	Amount