Kollath|CPA

2020 Tax Questionnaire *(Required)*

Name: ____ **Date:**______________________

Thank you for choosing Kollath CPA for your 2020 tax return preparation. **To ensure we have obtained all necessary information on your tax situation to fully prepare your current year tax return, we will be requiring you to complete the following questionnaire.** This provides us with the needed information to ensure we've prepared your return up to both our own and the IRS' standards.

Due to the ever-growing changes in the tax laws and the new work environment requirements related to COVID, we are expecting a slight increase from our standard fees this season. We are working to increase our efficiency where possible to ensure we can process and complete all of our clients' returns in a safe and timely manner, while keeping costs low.

To help with this, we have included some information below that can keep both fees and turnaround time low this tax season. **Following these tips and recommendations can help save you money and get your return processed faster.**

Helpful Tips and Recommendations

Useful Information

- The following questionnaire and the engagement letter are required documents we need before finalizing your return. Please provide these with your 2020 tax documents. **Fillable PDF versions of these can be found on our tax home page as well. https://kollathcpa.com/index/Taxes.html**
- We have multiple levels of staff working on returns to help enter data and free up our more experienced staff. This helps keep costs down and helps spread out the workload during our busiest time.
- If any questions that follow ask you to provide any tax form or additional information please do so or we will have to reach out for that before we're able to finalize.
- The sooner you can respond to any request for additional information the better.

Filling out the Organizer

- Filling out the tax organizer is not required but can help you gather the necessary information we need and help reduce the amount of follow up questions.
  - Using the order of the forms in the organizer is a good way to order your forms when you provide them and ensure you've provided everything.
  - Some of the organizer pages represent actual tax forms. You do not need to write in these figures coming from an official tax form (W2, 1099R, etc.). We are required to use the actual form figures when preparing your return so just be sure those are included in your documents.
  - If the organizer references a form or account you had last year that is no longer applicable, be sure to inform us of that or we will have to ask before moving forward.
  - Only return to us the pages you've filled out information on. Any blank pages return end up being scanned and processed but add no additional information.

Providing Information

- Because much of our staff will be working remotely, we prefer that you provide your information electronically if possible. Please request an email from efile@kollathcpa.com to receive an upload link that you can use to send us your information securely.
- Try to provide all required information at one time. Providing your tax information in multiple batches or emails can delay the processing. **Please wait until you are providing all your information to send in the questionnaire, organizer, or engagement letter. There is no need to send these forms on their own.**
- If you are emailing your information, it is helpful if your documents are in PDF form and are named based on the tax form they represent.
- If you are dropping off or mailing your information physically, it is helpful to organize the forms in the same order they appear in your organizer.

Charity

- For cash charity: Providing a summary of your charitable gifts in your organizer is enough for us to claim the deduction. If there is anything that appears out of the ordinary, we will follow up. We recommend keeping documentation for your records as the IRS requires this in certain circumstances.
- For non-cash charity: Please be sure the information you provide has a value, date, and description assigned to it. A blank receipt from goodwill is not enough information for us to determine what to deduct.

Medical

- Providing a summary of your medical payments in your organizer is enough for us. Providing us with multiple receipts and bills can take time to organize and summarize and because of the high deduction threshold, there is commonly little to no tax benefit.
- The exception to this rule relates to any out of pocket health/dental insurance premiums and long-term care premiums. Always provide any of these applicable payments as separate amounts even if all other medical expenses are low.

KollathCPA

Questionnaire

Personal Information		Yes	No
1.	Did your marital status change during the year? *If yes, explain:*	☐	☐
2.	Did your address change from last year? *If yes, please provide new address:*	☐	☐
3.	Can you be claimed as a dependent by another taxpayer?	☐	☐
4.	To ensure we have the most up to date information please provide the necessary bank information below to allow us to directly deposit any refund you may receive *(even if you provided it in prior years)*. * *Without this information, we will default to sending any refund via mail instead of direct deposit.* * *If the account is a savings account, please note that here as well or we will assume it is a checking account.* o Bank Name: ____________ o Routing Number: ____________ o Account Number: ____________	☐	☐
5.	Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? *If yes, attach the IRS letter.*	☐	☐
6.	Did you reside in or operate a business in a Federally declared disaster area? *The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.*	☐	☐

Dependent Information **(If you don't have any dependents to claim for 2020 mark the N/A box and skip to the next section.)**		N/A	☐
		Yes	*No*
7.	Were there any changes in dependents from the prior year? **If you have a new dependent provide their full name, date of birth, Social Security Number, and relationship to you.** *If yes, explain:*	☐	☐
8.	Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of $2,200? *If yes, explain:*	☐	☐
9.	Do you have dependents who must file a tax return? *If yes, would you like Kollath CPA to prepare their return?* *Yes* ☐ *No* ☐	☐	☐
10.	Did you provide over half the support for any other person(s) other than your dependent children during the year? *If yes, provide us with their information.*	☐	☐
11.	Did you pay for child care while you worked, looked for work, or while a full-time student? *If yes, please give us the provider and amounts.*	☐	☐
12.	Did you pay any expenses related to the adoption of a child during the year?	☐	☐

	(Continued) Dependent Information	*Yes*	*No*
13.	If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	☐	☐
14.	Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? *If yes, attach the IRS letter.*	☐	☐

	Purchases, Sales and Debt Information	Yes	No
15.	Did you start a new business or purchase rental property during the year?	☐	☐
16.	Did you sell, exchange, or purchase any assets used in your trade or business?	☐	☐
17.	Did you acquire a new or additional interest in a partnership or S corporation?	☐	☐
18.	Did you sell, exchange, or purchase any real estate during the year? ***If yes, provide us with the closing statement(s).***	☐	☐
19.	Did you purchase or sell a principle residence during the year? ***If yes, provide us with the closing statement(s).***	☐	☐
20.	Did you foreclose or abandon a principle residence or real property during the year?	☐	☐
21.	Did you acquire or dispose of any stock during the year?	☐	☐
22.	Did you refinance a principal residence or second home this year?	☐	☐
23.	Did you sell an existing business, rental, or other property this year?	☐	☐
24.	Did you lend money with the understanding of repayment and this year it became totally uncollectable?	☐	☐
25.	Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	☐	☐
26.	Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year? ***If yes, please provide the purchase receipt.***	☐	☐

	Income Information	Yes	No
27.	Did you receive an Economic Impact Payment (EIP) as reported on Notice 1444? ***If yes, please provide the amount here:*** ______________________________	☐	☐
28.	Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships, or a foreign employer?	☐	☐
29.	Did you receive any income from property sold prior to this year?	☐	☐
30.	Did you receive any unemployment benefits? ***If yes, provide the Form 1099G.***	☐	☐
31.	Did you receive any alimony in 2020? *If yes, please provide divorce decree as well as the amount here:* ________________________	☐	☐
32.	Did you pay any alimony in 2020? *If yes, please provide divorce decree as well as the amount here:* ________________________	☐	☐
33.	Did you receive any disability income during the year?	☐	☐
34.	Did you receive tip income not reported to your employer this year?	☐	☐
35.	Did any of your life insurance policies mature, or did you surrender any policies?	☐	☐

(Continued) Income Information		Yes	No
36.	Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	☐	☐
37.	Do you expect a large fluctuation in income, deductions, or withholding next year? *If yes, explain: ____*	☐	☐
38.	Did you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for goods or services, or are you holding virtual currencies as an investment?	☐	☐

Retirement Information		Yes	No
39.	Are you an active participant in a pension or retirement plan?	☐	☐
40.	Did you receive any Social Security benefits during the year?	☐	☐
41.	Did you make any withdrawals from an IRA, Roth IRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? *If yes, were any due to a Federally declared disaster or COVID-19? Yes* ☐ *No* ☐ *If related to a disaster or COVID-19, would you like to pay the tax now, or spread it out over the next three years? Pay tax now* ☐ *Spread the tax out over the next three years* ☐	☐	☐
42.	If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2020?	☐	☐
43.	Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	☐	☐
44.	Did you make any contributions to a 401(k) or other qualified retirement plan through your employer?	☐	☐
45.	Did you make any contributions to an IRA, Roth, myRA Keogh, SIMPLE, SEP, or other qualified retirement plan outside of your employer? *If yes, provide the following:* o *Amount: ____* o *Retirement Type: ____________________________________* o *Provide Kollath CPA with Form 5498*	☐	☐

Education Information		Yes	No
46.	Did you, your spouse, or your dependents attend a post-secondary school during the year?	☐	☐
47.	Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? ***If yes, attach any Form(s) 1098-T.***	☐	☐
48.	Did anyone in your family receive a scholarship of any kind during the year? *If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?* Yes ☐ No ☐	☐	☐
49.	Did you make any withdrawals from an education savings or 529 Plan account? ***If yes, please provide the Form 1099-Q.*** *If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?* Yes ☐ No ☐	☐	☐
50.	Did you make any contributions to an education savings or 529 Plan account? ***If yes, please provide the year end statement.***	☐	☐
51.	Did you pay any K-12 Private School Tuition this year? ***If yes, please provide the year end tuition statement.***	☐	☐

(Continued) Education Information		Yes	No
52.	Did you pay any student loan interest this year? ***If yes, provide Form 1098-E.***	☐	☐
53.	Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	☐	☐

Self Employed Information **(If you are not self employed in any manner, mark the N/A box below and move to the next section.)**		N/A	☐
		Yes	***No***
54.	Did you receive a Paycheck Protection Program (PPP) loan? ***If yes, please provide the amount here****:* ____	☐	☐
55.	Did you apply for Paycheck Protection Program (PPP) loan forgiveness? ***If yes, please provide your form 3508 Application for forgiveness.***	☐	☐
56.	Did you receive an EIDL Loan? ***If yes, please provide the amount here****:* ____	☐	☐
57.	Did you receive a Wisconsin "We're All In" Grant or any other grant? ***If yes, please provide the amount and name here:*** __________________________________	☐	☐
58.	Were you unable to perform your self-employed activities due to coronavirus related care you needed?	☐	☐
59.	Were you unable to perform your self-employed activities due to coronavirus related care you provided to your son or daughter under the age of 18?	☐	☐
60.	Were you unable to perform your self-employed activities due to coronavirus related care you provided to another?	☐	☐
61.	If you file on a Schedule C did you pay health insurance premiums for yourself and/or your employees this year? ***If yes, please provide the amount paid here****:* ____________________________________	☐	☐
62.	Did you utilize an area of your home exclusively for non-employee related business purposes? **(This is not applicable for those who are W2 employees working remotely due to COVID.)** *If yes, provide:* o *Total livable space square footage here:* _____________________________ o *Total home square footage here:* ______________________________ o *Total office square footage here:* ______________________________	☐	☐

Health Care Information		Yes	No
63.	Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored covered (i.e. Medicare/Medicaid) for your family? ***If yes, attach any Form(s) 1095-B and/or 1095-C you received.***	☐	☐
64.	Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? ***If yes, attach any Form(s) 1095-A and you received.*** *If yes, did you share a policy with anyone who is not included in your family? Yes* ☐ *No* ☐	☐	☐

Health Care Information		Yes	No
65.	Did you make any contributions to a Health savings account (HSA) or Archer MSA? ***Please be aware a HSA is separate from a FSA (Flexible Spending Account)**** *If yes, was your HSA active for the entire year?* *Yes* ☐ *No* ☐ *If no, please provide the number of months it was active for* here:________________________	☐	☐
66.	Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA this year? *If yes, please provide us with the amounts here:*____	☐	☐
67.	Did you pay long-term care premiums for yourself or your family? ***If yes, provide amounts here****:*____	☐	☐
68.	Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? *If yes, attach any Form(s) 5498-QA you received.*	☐	☐
69.	Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? *If yes, attach any Form(s) 1099-QA you received.*	☐	☐
70.	Did you receive any Health Coverage Tax Credit (HCTC) advance payments? *If yes, attach any Form(s) 1099-H you received.*	☐	☐

Itemized Deduction Information		Yes	No
71.	Did you incur a casualty or theft loss or any condemnation awards during the year? *If yes, did the loss occur in a Federally declared disaster area?* *Yes* ☐ *No* ☐	☐	☐
72.	Did you pay substantial out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)? ***If yes, per the earlier "Helpful Tips" section please summarize the amounts for us and keep the various receipts and invoices for your own records.***	☐	☐
73.	Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? ***If yes, per the earlier "Helpful Tips" section please summarize the amounts for us and keep the various receipts and invoices for your own records.***	☐	☐
74.	Did you donate a vehicle or boat during the year? *If yes, attach Form 1098-C or other written acknowledgement from the donee organization.*	☐	☐
75.	Did you pay real estate taxes for your primary home and/or second home?	☐	☐
76.	Did you pay any mortgage interest on an existing home loan? *If yes, attach any Form(s) 1098 you received.* ***If you have multiple properties with mortgage interest please label the 1098 Forms with the address they relate to (if not already on the form).****	☐	☐
77.	Did you take out a home equity line of credit (HELOC)? *If yes, did you use the HELOC to buy, build, or substantially improve the residence that secures the loan?* *Yes* ☐ *No* ☐	☐	☐
78.	Did you incur interest expenses associated with any investment accounts you held?	☐	☐
79.	Did you make any major purchases in the year and paid sales tax (cars, boats, etc.)?	☐	☐
80.	Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax? *If yes, please provide the total amount here:*____	☐	☐

Miscellaneous Information		Yes	No
81.	Did you make gifts of more than $15,000 to any individual?	☐	☐
82.	Did you pay rent in 2019? *If yes, please provide the total amount.* *If yes, was heat included in your rent? Yes* ☐ *No* ☐	☐	☐
83.	Did you engage in any bartering transactions?	☐	☐
84.	Did you retire or change jobs this year?	☐	☐
85.	Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?	☐	☐
86.	Did you pay any individual as a household employee during the year? **(This does not include those that work for a company or are self-employed.)**	☐	☐
87.	Did you make energy efficient improvements to your main home this year? *If yes, please provide receipts and explain here:*______________________________________	☐	☐
88.	Have you taken the residential energy efficient credit on a past return?	☐	☐
89.	Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	☐	☐
90.	Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	☐	☐
91.	Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity that aren't within a brokerage account?	☐	☐
92.	Did you receive correspondence from the State or the IRS? *If yes, please attach and explain:*____	☐	☐
93.	Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	☐	☐
94.	Do you want to designate $3 to the Presidential Election Campaign Fund? **(If you check yes, it will not change your tax or reduce your refund.)**	☐	☐
95.	**Would you like for us to reach out to you near the end of the 2021 year to see if you are interested in Tax Planning as a separate billable service? There is no obligation to do this as this simply confirms that we will reach out to you when the time comes.**	☐	☐
96.	Did you pay any federal or state estimated payments? *If yes, please provide the amounts.* **(Be aware if any of the payments provided are inaccurate the return will not be able to be filed until corrected.)** Federal Amount/Date Paid — State Amount/Date Paid Q1 ____________________ ____________________ Q2 ____________________ ____________________ Q3 ____________________ ____________________ Q4 ____________________ ____________________	☐	☐

Due Diligence			
The IRS requires paid tax preparers who complete tax returns claiming the earned income credit, the child tax credit, the additional child tax credit (ACTC), American opportunity tax credit, and head of household filing status to comply with due diligence requirements. The following question must be answered to obtain these credits. Unless otherwise specified we will assume you have provided us with all current year income and form information and no prior year credits have been disallowed. ***(If the header questions are not applicable mark the N/A box to acknowledge you reviewed the information.)***			
		Yes	**No**
97. – (A)	**If you are claiming any dependents this year then answer the questions below.**	**N/A**	☐
97. – A1	Can you verify no one else has claimed your dependent/qualifying person?	☐	☐
97. – A2	Do you have the legal right to claim your dependent/qualifying person?	☐	☐
97 – A3	Did the dependent/qualifying person live with you the entire year? **(A student living away from home while at college is considered to be living with you the entire year for purposes of this credit.)**	☐	☐
98. – (B)	**If you had any tuition payments for the tax year for yourself or dependents answer the questions below.**	**N/A**	☐
98. – B1	Is the student in their first four calendar years of undergraduate education?	☐	☐
98. – B2	Can you verify that the student was enrolled at least half-time during the tax year?	☐	☐
98. – B3	Have all current year education forms been provided to the tax preparer? **(Forms include: 1098-T, 1098-E, 1099 Q, contributions and distributions to a 529 college savings plan or a Coverdell Education Savings account, qualified scholarships)**	☐	☐
98. – B4	Do you have receipts or documentation for qualified education expenses and tuition payments?	☐	☐
98. – B5	Has your child received any scholarships or grants and have you provided this information to the tax preparer?	☐	☐
98. – B6	Can you confirm the student has not been convicted of a felony?	☐	☐
99. – (C)	**If you are claiming Head of Household answer the questions below.**	**N/A**	☐
99. – C1	Were you unmarried on the last day of the year? You are unmarried if you are either 1. *not married -or-* 2. *legally separated from your spouse under a divorce or separate maintenance decree*	☐	☐
99. – C2	Were you considered unmarried on the last day of the tax year? **(You are considered unmarried if you meet all of the following tests:)** *1. you file a separate return;* *2. you paid more than half the cost of keeping up your home for the tax year;* *3. your spouse didn't live in your home during the last six months of the year;* *4. your home was the main home of your child, stepchild or foster child for more than half the year;* *5. you are able to claim the child as a dependent*	☐	☐
99. – C3	Did you provide more than half the cost (51% or more) of keeping up your home for the year? **(Cost includes: rent, mortgage, property taxes, home insurance, utilities, repairs and groceries)** **(Cost does not include: clothing, education, medical, vacations, life insurance or transportation)**	☐	☐
99. – C4	Did your dependent/qualify person live with you in your home for more than half the year except for temporary absences?	☐	☐

100. Comments and Recommendations
(Please use the space below to provide comments or recommendations you believe may be helpful for us.)