

Jellison CPA Co.
PO Box 555
Hartland, MI 48353-0555
810-991-1761

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2021 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

In the event your returns cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare a return on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government and constituent deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

Jellison CPA, an authorized e-file provider, is required to electronically file prepared returns. All returns will be electronically filed with the IRS and State authorities unless the client has special circumstances. These circumstances need to be discussed & validated prior to preparing your return. We will provide you with a copy of your final returns for review prior to electronic

transmission. The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically. We cannot transmit any return until we have the appropriate signed authorization & payment. All invoices are due and payable prior to the electronic filing of your 2021 tax returns.

The filing deadline for the 2021 tax returns is April 18, 2022. In order to meet this deadline, the information needed to complete the returns should be received in this office no later than March 4, 2022. If we receive your information after this date an additional fee may apply & an extension may be filed on your behalf. Please be mindful of Spring Break or any scheduled vacation and how they affect this deadline. We will make every effort to complete your returns without an extension but will give priority service to clients who submitted information on time.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

You may terminate this agreement at any time. Should you do so, however, you remain liable for all unpaid fees. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the CPA guidance of professional standards, or for any other reason. We will notify you in advance of any decision to withdraw from this agreement. Otherwise, this agreement will be considered complete upon acceptance of your e-filed returns by the tax authorities. In the event that your returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities.

Our fees for these services will be based upon the amount of time required at standard billing rates. The amount of time will depend upon the number of schedules associated with your returns, the extent to which organizational effort is required, including obtaining additional information from you and the presence of issues that arise in the review of your information or preparation of the return. Your use of the organizer & responding to requests for additional information in a timely fashion will assist in keeping our fee to a minimum.

Tax planning services will be limited to advice in connection with the specific tax returns listed above that we are now preparing on your behalf. All other additional services, including follow up tax planning & projections, are billed at our standard hourly rates of \$65-\$195 per hour.

We will be pleased to discuss this letter with you at any time. If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Jellison CPA Co.

Accepted By: _____

Date: _____

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Dear Client:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2021 personal income tax return. To help you complete the Organizer with minimal time and effort, when available, you will find certain information from your 2020 personal income tax return.

To protect your privacy, your Tax Organizer contains masked data. Masked data displays as asterisks. For example, a Social Security number could display as ***-**-6789, an account number as *****6789, and a date of birth as **/**/2000. If you would like to confirm the masked data or make a change to your data, please contact this office. Do not indicate any changes to your data on your Tax Organizer. When you receive your completed tax return(s), make sure you review all Social Security numbers, bank account numbers, and dates of birth for accuracy.

2021 has certainly been as challenging, if not more challenging than 2020 for the team at Jellison CPA. For those that don't know, we have been busy with several new tax laws and credits because of the pandemic. In addition, the IRS continues to face many delays in processing 2020 tax returns and any correspondence that has been received, dating back to late 2019. Because of these delays, we are experiencing an increase in the volume of issues that taxpayers are facing with the IRS. Unfortunately, these issues must be handled on a case-by-case basis and each one takes an immense amount of time to resolve, in some cases, 18 months or longer.

Our workload has exponentially increased over the past 12 months. It is indeed the perfect storm of new laws, regulations and credits, that are continually changing; and dealing with an IRS that was and still is completely overwhelmed. I have an amazing team and we are working hard to position ourselves to serve our clients to the best of our ability. Unfortunately, we are hearing that the 2021 tax season will be the most challenging one yet. Because of this, we are being proactive and are asking our clients to be mindful of the following items as you are gathering your tax documents and are corresponding with us.

- You will need to provide us with the 3rd stimulus payment that you received. These payments started around March 2021 and have continued as 2020 returns were filed. Some taxpayers received an initial partial payment and then received an additional payment once their 2020 tax return was filed. We cannot prepare your return without this information. Incorrect stimulus amounts reported on your 2021 tax return will result in a significant delay in the IRS processing your return and any refund amount.
- You will need to provide a list of any advanced payments of the child tax credit. We will need the date and amount of each payment. These payments started in July and will continue through December 2021. Incorrect prepayments reported on your 2021 return will result in significant delays in IRS processing time. Please provide this

information on the "Advanced Child Tax Credit Payments" (page 81a).

- This year, more than ever, the completion of your tax organizer is vital to the accurate preparation of your tax return. At a very minimum, the yes/no questionnaire pages must be answered by all clients.
- Timely communication - The number one reason a return takes us longer than it should is because there was a delay in response from the client. We know everyone is busy, including myself and the staff. It is important to respond to all emails, and answer all questions within the email, within 48 hours. If a voicemail has been left for you, please listen to it first before calling us back.
- In anticipation of our increased processing times, we are expecting to have a greater number of returns on extension. If you wish to avoid an extension, early submittal of your tax documents to our office would be beneficial. We prepare personal returns in the order in which we receive your documents.

We are highly encouraging our clients to create an IRS account to promote a seamless tax season. This account allows taxpayers to access important information including economic impact payment detail, child tax credit detail, and record of estimated tax payment. count allows taxpayers to access important information including economic impact payment detail, child tax credit detail, and record of estimated tax payment. More information can be found in our December 2021 newsletter <https://jellisoncpa.com/newsletters/>.

Enter 2021 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections. The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

You will also need to provide the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, unemployment compensation, nonemployee compensation, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, virtual currencies, etc.
- Schedule K-1 showing income from partnerships, S corporations, estates and trusts.
- Statements and receipts supporting qualified educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit.
- All Forms 1099-QA and/or 5498-QA related to ABLE (Achieving a Better Life Experience) account.
- All Forms 1099-H related to Health Coverage Tax Credit (HCTC) advance payments.
- Statements supporting deductions for mortgage interest (Forms 1098), taxes, and charitable contributions (including any Form 1098-C). For 2021, you can deduct up to \$600 in charitable contributions even if you are not itemizing.
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your

dependent children.

- Notice 1444-C and Letter 6475, Your 2021 Economic Impact Payment, showing the amount of the Economic Impact Payment (EIP3) you received. If the notice or letter is not available, please provide the accurate amount on the "Recovery Rebate Credit" (page 80) in the organizer.
- Notice CP-21 or CP-22 showing an adjustment to your refund or balance due to an IRS adjustment to your tax return for the exclusion of unemployment compensation and/or Advance Premium Tax Credit as a result of the American Rescue Plan Act (ARPA).
- Letter 6419 showing advanced Child Tax Credit (CTC) payments you received in July, August, September, October, November, and December. If the letter is not available, please provide a list on the "Advanced Child Tax Credit Payments" (page 81a).
- Six-digit Identity Protection PIN if sent to you by the IRS.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office and we don't already have a copy on file.

The IRS doesn't *initiate* contact with taxpayers by email, text messages or social media channels to request personal or financial information. This includes requests for PIN numbers, passwords or similar access information for credit cards, banks or other financial accounts. Phishing is a scam typically carried out through unsolicited email and/or websites that pose as legitimate sites and lure unsuspecting victims to provide personal and financial information. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not respond to the email unless the email request you send to the IRS has been verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

In order to meet the filing deadline of your 2021 income tax return, your completed tax organizer needs to be received by our office no later than March 4, 2022. Any information received after that date may require an extension of time to be filed for your return. At this time, it is unclear if there will be any last-minute tax law changes that we will be scrambling to deal with. Because the IRS is relying on the tax preparer to reconcile the stimulus and child tax payments, every return will take us longer to prepare. We are always looking for ways to be efficient with our processing, but our priority is to provide an accurate return. My staff and I have spent countless hours in training and completing our own research to be sure that we have the latest information available to us. In many cases, the laws or guidelines changed multiple times before we had assurance that the information was final. We will continue to be diligent with any additional changes that may be on the horizon. As difficult as these past few years have been, I am very proud of how my staff and I have handled the stress and adapted to the challenges that we faced. We are looking forward to working with you again this tax season and treating you to one of our "famous" tax season cookies.

Sincerely,

Carrie L. Jellison, CPA
Jellison CPA Co.

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did you live separately from your spouse during the last six months of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
COVID-19 Information		
Did you receive an Economic Impact Payment (EIP3) as reported on Notice 1444-C?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an adjustment to your refund or balance due for the exclusion of unemployment compensation and/or Advance Premium Tax Credit as a result of the American Rescue Plan Act (ARPA)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive advanced Child Tax Credit (CTC) payments in July, August, September, October, November, and December?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a Paycheck Protection Program (PPP) loan?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did you apply for Paycheck Protection Program (PPP) loan forgiveness?	<input type="checkbox"/>	<input type="checkbox"/>
Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive emergency leave sick pay?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive emergency family leave wages?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you needed?	<input type="checkbox"/>	<input type="checkbox"/>
If you are self-employed, 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?	<input type="checkbox"/>	<input type="checkbox"/>
If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you provided to another?	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,200?	<input type="checkbox"/>	<input type="checkbox"/>

- Do you have dependents who must file a tax return?
- Did you provide over half the support for any other person(s) other than your dependent children during the year?
- Did you pay for child care while you worked, looked for work, or while a full-time student?
- Is there any other person(s) who lived with you more than half the year but not claimed by you last year?
- Did you pay any expenses related to the adoption of a child during the year?
- 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?
- 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

- Did you start a new business or purchase rental property during the year?
- Did you sell, exchange, or purchase any assets used in your trade or business?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you sell, exchange, or purchase any real estate during the year?
- Did you purchase or sell a principal residence during the year?
- Did you foreclose or abandon a principal residence or real property during the year?
- Did you acquire or dispose of any stock during the year?
- Did you take out a home equity loan this year?
- Did you refinance a principal residence or second home this year?
- Did you sell an existing business, rental, or other property this year?
- Did you lend money with the understanding of repayment and this year it became totally uncollectable?
- Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?
- Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?

Income Information

- 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?
- Did you receive any income from property sold prior to this year?
- Did you receive any unemployment benefits during the year?
- Did you receive any disability income during the year?
- Did you receive any Medicaid waiver payments as difficulty of care during the year?
- Did you receive tip income not reported to your employer this year?
- Did any of your life insurance policies mature, or did you surrender any policies?
- Did you receive any awards, prizes, hobby income, gambling or lottery winnings?
- Did you receive any income considered to be nonemployee compensation?
- Do you expect a large fluctuation in income, deductions, or withholding next year?
- Did you have any sales or other exchanges of virtual currencies (including from an airdrop or a hard fork, or used virtual currencies to pay for goods or services)?

Retirement Information

- Are you an active participant in a pension or retirement plan?
- Did you receive any Social Security benefits during the year?
- Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- If yes, were any withdrawals due to a Federally declared disaster?
- If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2021?
- Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?

Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?

Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?

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?

Did you make any withdrawals from an education savings or 529 Plan account?

If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?

Did you make any contributions to an education savings or 529 Plan account?

Did you pay any student loan interest this year?

Did you cash any Series EE or I U.S. Savings bonds issued after 1989?

Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?

Did you make any contributions to a Health savings account (HSA) or Archer MSA?

Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?

Did you pay long-term care premiums for yourself or your family?

Did you make any contributions to an ABLE (Achieving a Better Life Experience) account?

Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account?

If you are a business owner, did you pay health insurance premiums for your employees this year?

Did you receive any Health Coverage Tax Credit (HCTC) advance payments?

Itemized Deduction Information

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?

Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?

Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?

If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.

Did you donate a vehicle or boat during the year?

Did you pay real estate taxes for your primary home and/or second home?

Did you pay any mortgage interest on an existing home loan?

Did you incur interest expenses associated with any investment accounts you held?

Did you make any major purchases during the year (cars, boats, etc.)?

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?

Miscellaneous Information

- | | | |
|--|--------------------------|--------------------------|
| Did you make gifts of more than \$15,000 to any individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you utilize an area of your home for business purposes? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you engage in any bartering transactions? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you retire or change jobs this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any individual as a household employee during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make energy efficient improvements to your main home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a distribution from, or were you a grantor or transferor for a foreign trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 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? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive correspondence from the State or the IRS? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____ | | |
| Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due? | <input type="checkbox"/> | <input type="checkbox"/> |
| 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. | <input type="checkbox"/> | <input type="checkbox"/> |

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) _____

Mark if you were married but living apart all year _____

Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) _____

	Taxpayer	Spouse
Social security number	_____	_____
First name	_____	_____
Last name	_____	_____
Occupation	_____	_____
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	<u>2</u>	_____
Mark if dependent of another taxpayer	_____	_____
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	_____	_____
Mark if legally blind	_____	_____
Date of birth	_____	_____
Date of death	_____	_____
Work/daytime telephone number/ext number	_____	_____
Home/evening telephone number	_____	_____
Do you authorize us to discuss your return with the IRS? (Y, N)	<u>Y</u>	_____

Present Mailing Address

Address _____

Apartment number _____

City, state postal code, zip code _____

Foreign country name _____

Foreign phone number _____

In care of addressee _____

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months ^{***} in home	Dep Codes * **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent _____

Social security number of qualifying person _____

Dependent Codes

- | | | | |
|-----------|---|---------|---|
| *Basic | 1 = Child who lived with you
2 = Child who did not live with you due to divorce/separation
3 = Other dependent
4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC)
5 = Qualifying child for Earned Income Credit only
6 = Children who lived with you, but do not qualify for Earned Income Credit
7 = Children who lived with you, but do not qualify for Child Tax Credit
8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit | **Other | 1 = Student (Age 19 - 23)
2 = Disabled dependent
3 = Dependent who is both a student and disabled |
| ***Months | 77 = Reported on odd year return
88 = Reported on even year return
99 = Not reported on return | | |

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse)

Taxpayer email address

Spouse email address

Taxpayer

Spouse

Fax telephone number

Mobile telephone number

Mobile telephone #2 number

Pager number

Other:

Telephone number

Extension

Preferred method of contact:

Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2

NOTES/QUESTIONS:

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____

Primary account:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #1:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #2:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar _____ or Percent (xxx.xx) _____

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ or Percent (xxx.xx) _____
 Owner's name (First Last) _____
 Co-owner or beneficiary (First Last) _____
 Mark if the name listed above is a beneficiary _____

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar _____ or Percent (xxx.xx) _____
 Owner's name (First Last) _____
 Co-owner or beneficiary (First Last) _____
 Mark if the name listed above is a beneficiary _____