



CERTIFIED PUBLIC ACCOUNTANTS

DENNIS ROSE & ASSOCIATES, P.C.

DENNIS ROSE, CPA • DONNA HOGGATT, CPA

PRINCIPALS

LICENSED IN IL AND MO

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Dear Client:

This letter will confirm our understanding of the terms and objectives for the preparation of your income tax returns for the year 2022. We will prepare your income tax returns based on information submitted by you. You represent that the information you supply is accurate and complete to the best of your knowledge, and that you have disclosed all relevant facts affecting your returns. We will not audit or otherwise verify the information you provide, although we might ask for additional clarification.

Please review the enclosed tax preparation materials. When submitting your 2022 tax information, complete and include this tax information packet. Be sure to complete the following: basic taxpayer information, general questions and business/investment questions. The listing on page 5 is to assist you in accumulating your tax information. Remember, this is only a guide. Should you have any questions concerning your tax information, make a note of them and we will call you to discuss when preparing your income tax return. We will be filing all tax returns electronically (E-FILE). In addition, all copies of returns will be given on a flash drive, unless a paper copy is specifically requested.

You will be notified once your return is ready to be electronically filed. At that time, it will be necessary for you to come in, sign and return the E-FILE form(s), and pay for your return, we will then E-FILE the return. You will receive the copy of your return and tax documents on a Flash Drive. If you are to receive a refund, you may choose to have the funds deposited directly to your bank account or have them sent to you in check form. If the refund is electronically deposited into your bank account, it normally takes about two weeks after the acceptance of the submission of your return. Mailed refunds usually take a few days longer. If you have a tax liability on your return, you will receive a voucher that will need to be mailed in with a payment. If your tax situation requires, you will also receive tax estimates for the next year in paper form.

If there are no changes to your tax situation from the prior year, we request that you drop off your information, and we will call or email you with any questions regarding your return. If you need to discuss new tax situations, please call for an appointment.

All tax information must be received no later than April 3rd or an additional \$75 fee will be charged for priority processing. The last day for tax appointments will be April 1, 2023. All returns received after this date will be automatically extended and prepared after April 17, 2023. An additional fee of \$80 will be charged for extension processing.

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an audit of your return and/or extend the statute of limitations to file a legal action. If we apply for an extension of time to file because you have not provided us all of the information needed to prepare the tax returns by the original due date, you agree to hold our firm harmless from any consequences arising from any election waived. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

You will be responsible for determining any amount that may be due with the extension. We will not be responsible for late payment penalties and interest owed, due to late filing and payment.

Tax return fees are based upon our hours incurred at our professional billing rates which range from \$50 to \$250 per hour. In addition, we charge a \$50 administration fee. Any appointments canceled on the same day of the appointment will be billed \$50. All missed appointments will be billed \$75.

You have the final responsibility for your income tax returns. You should review your returns carefully to fully acquaint yourself with all items to ensure that there are no material omissions or misstatements.

We will use our professional judgment in resolving questions where the law is unclear, or where there are conflicts between the interpretation of the law by tax authorities and other supportable positions. Unless otherwise instructed by you, we resolve such questions in your favor whenever possible, as long as there is reasonable justification for doing so.

Our work in connection with the preparation of your returns does not include any procedures designed to discover defalcations or other irregularities, should any exist.

PRIOR YEARS: If, during our work, we discover information that affects your prior-year tax returns, we will discuss this with you. However, we cannot be responsible for identifying all items that may affect prior years. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

GOVERNMENT INQUIRIES: This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, and we agree, we will confirm this engagement in a separate written agreement.

THIRD PARTY REQUESTS: We will not respond to any request from banks, mortgage brokers or others for verification of any information on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

PRODUCTION OF DOCUMENTS: In the event Dennis Rose & Associates, P.C. (DRA) is requested or authorized by you or is required by government regulation, subpoena, or other legal process to produce its documents or its personnel as witness with respect to its engagement for you, you will, so long as DRA is not a party to the proceeding in which the information is sought, reimburse DRA for its professional time at its standard rates and its expenses, as well as the fees and expenses of its counsel, incurred in responding to such request. In the event that we receive a summons or subpoena requesting that we produce documents from this engagement or testify about this engagement, we will notify you prior to responding to it if we are legally permitted to do so. You may, within the time permitted for DRA to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

RECORD RETENTION: Your returns are subject to examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on your returns. It is our policy to keep records related to a tax engagement for seven years, after which they are destroyed. We provide complete copies of returns, either electronically or on paper, for your records, along with any materials you furnished for our use. It is your responsibility to retain and protect your records for possible future use. 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. We recommend that you retain all pertinent records for at least seven years after filing. If an examination occurs,

we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your returns.

COMMUNICATION: In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential to you. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these electronic devices during this engagement. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. To keep your information secure, we will password protect any document containing your social security number or other personal information which we send via email. **To protect yourself, we also advise that you do the same when submitting anything to us via email.**

PRIVACY: DRA is committed to protecting your financial privacy. We restrict access to nonpublic personal information to employees and contractors of DRA who need to know that information to provide the best service to you. We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as permitted by law.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice.

PAYMENT OF FEES: Our fees will be at our standard hourly rates (\$50 - \$250 per hour). Our invoice for fees will be rendered upon completion of your returns and is payable on presentation. All unpaid invoices or returned drafts will be assessed cumulative monthly billing and administrative charges of 1.5% per month, plus collection costs and attorney's fees, if required.

LIABILITY: In recognition of the relative risks and benefits of this agreement to both you and DRA, both parties have discussed and have agreed on the fair allocation of risk between them. As such, you agree, to the fullest extent permitted by law, to limit the liability of DRA and its past, present and future shareholders and other personnel (collectively the "Indemnified Persons") to you for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of DRA to you shall not exceed DRA's total fee for services rendered under this agreement. You and DRA intend and agree that this limitation applies to any and all liability or cause of action against DRA, however alleged or arising, unless otherwise prohibited by law. Such causes include but are not limited to negligence, errors, omissions, strict liability, breach of contract and breach of warranty. Indemnified Persons shall not be liable for any special, incidental, or punitive loss or consequential damages or expenses under any legal theory arising out of the agreement or the services to be performed hereunder.

We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS, state and local tax authorities regardless of the nature of the claim, including the negligence of any party, excepting claims arising from the gross negligence or intentional wrongful acts of DRA.

Both parties agree that there is a one-year limitation period to bring a claim against DRA for errors and omissions. The one-year period will begin upon the date printed on your income tax returns.

DISPUTE RESOLUTION: To resolve any controversy or claim (“Dispute”) pertaining to the Agreement, a Dispute shall be first submitted to mediation by written notice to the other party or parties before resorting to arbitration. A mediator will be selected by agreement of the parties, the parties will try to resolve their differences voluntarily and facilitate negotiations under the Commercial Mediation Rules of the American Arbitration Association (AAA). The mediation will be treated as a settlement discussion and therefore will be confidential. If a dispute has not been resolved within 90 days after the written notice beginning the mediation process, the mediation shall terminate and the dispute will be settled by arbitration conducted in accordance with the procedures in this document and the Arbitration rules for Professional Accounting and Related Services Disputes of the AAA as in effect on the date of this Agreement (“AAA Rules”). The arbitrators may not award non-monetary or equitable relief of any sort. They shall have no power to award punitive damages, or any other damages not measured by the prevailing party’s actual damages, and the parties expressly waive their right to obtain such damages in arbitration or in any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitrators have the power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction. All aspects of the arbitration shall be treated as confidential. The result of the arbitration will be binding on the parties, and judgment on the arbitrators’ award may be entered in any court having jurisdiction.

In the unlikely event that circumstances occur which we, in our sole discretion, believe could create a conflict with either the ethical standards of DRA or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved, or we may resign from the engagement without producing returns. We will notify you of such conflicts as soon as practicable and will discuss with you any possible means of resolving them prior to suspending our services.

SEVERABILITY: If any provision of this Agreement is held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

ASSIGNMENT: This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, representatives, successors and permitted assigns. This Agreement may not be voluntarily assigned in whole or part by either party without prior written notification to the other.

GENERAL: Our services shall be governed by the laws of the State of Illinois.

This engagement is limited to the professional services outlined above.

We appreciate the opportunity to serve you and look forward to a long and successful relationship. Our ability to exceed your expectations is dependent on good communication, and to this extent we encourage your questions and inquiries. With a goal of growing our client base which allows us to expand the services we offer; your referrals are always appreciated.

Your signature below indicates your agreement that the above adequately summarizes our mutual responsibilities and that the information you provided is complete and correct to the best of your knowledge.

Very truly yours,
Dennis Rose & Associates, P.C.
Certified Public Accountants

Agreed to and authorized:

Taxpayer Signature, date

Spouse Signature, date

Sort and organize your tax information as listed below; this will keep your tax preparation cost from increasing significantly. Take all information out of envelopes.

The following are items that affect most returns. Some items may not apply to you. Additionally, there may be items not listed that do apply to you. If you believe you have any item not listed, please provide related documents.

Items needed to prepare your tax returns:

Income Items:

- * W-2's
- * 1095A, 1095B, 1095C Health Insurance statements
- * 1099's for interest, dividends, and social security
- * Business income and expense – Capital purchases (equipment \$2,500 or more)
- * Form 1099B for stock transactions and schedule of gains or losses
- * Pension distributions (1099-R)
- * Rental income and expense
- * K-1's from partnerships, corporations, and trusts
- * Other income
- * W-2G's, all gambling income
- * Closing statements on the sale of real estate property

Deductions:

- * Early withdrawal penalties
- * IRA - Contributions
- * Health insurance for self-employed
- * Alimony paid
- * Student loan interest

Itemized deductions:

- * Medical expenses
- * Mortgage interest (Form 1098)
- * Contributions
 - For cash contributions, list organization and amount (Provide receipt documentation from all charitable organizations.)
 - For all non-cash charitable contributions, provide receipt documentation and any supporting detail.
- * Property tax payments
- * Gambling losses

Other:

- * Estimated tax payments – Federal and State – List amounts by date
- * Child care documentation
- * Qualified tuition payments documentation – Account history for year, and Form 1098T
- * Adoption expenses
- * IRS notice and response Form 8836 regarding qualifying child residency statement
- * Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents
- * Copy of dependent tax returns filed for current year
- * 1099 SA
- * Receipt for qualified private school education expenses

2022
BASIC TAXPAYER INFORMATION

PERSONAL INFORMATION		
	TAXPAYER	SPOUSE
Last name.....	_____	_____
First name.....	_____	_____
Middle initial and suffix.....	MI..... _____ Suffix..... _____	MI..... _____ Suffix..... _____
Social security number.....	_____	_____
Occupation.....	_____	_____
Work phone/extension.....	_____	_____
Cell phone.....	_____	_____
E-mail address.....	_____	_____
Birthdate	MM/DD/YYYY..... _____	MM/DD/YYYY _____
Blind.....	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Eligible to be claimed as a dependent on another return.....	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Street Address..... _____ Apartment number.... _____
 City..... _____ State..... _____ Zip code..... _____
 Home phone..... _____ Foreign country..... _____
 Fax..... _____ Foreign phone..... _____

DEPENDENT INFORMATION		
Full Name (first name, middle initial, last name, suffix)	Social Security Number	Date of Birth
	Relationship	*Not Citizen
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		<div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="display: flex; justify-content: space-between; width: 100%;"> </div>
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		<div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="display: flex; justify-content: space-between; width: 100%;"> </div>

* Check this box if dependent child is not a U.S. citizen or resident alien

General Questions

PERSONAL INFORMATION

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1 Did your marital status change during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes , explain | | |
| 2 Do you want to allow your tax preparer to discuss this year's return with the IRS?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Do you or your spouse plan to retire in the next year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Were you or your spouse permanently and totally disabled in the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 Were you or your spouse a member of the U.S. Armed Forces during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |

DEPENDENT INFORMATION

- | | Yes | No |
|--|--------------------------|--------------------------|
| 6 a. Do you have dependents who must file?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If yes , do you want us to prepare the return(s)?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 a. Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,300?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If yes , do you want to include your child's income on your return?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 Are any of your dependents not U.S. citizens or residents?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 Did you provide over half the support for any other person during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 Did you incur adoption expenses during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |

IRA AND PENSION PLAN

- | | Yes | No |
|---|--------------------------|--------------------------|
| 11 Did you take a retirement account distribution related to the corona virus or a natural disaster?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you receive payments from a pension or profit-sharing plan?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? If yes, attach support documentation | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 Did you convert all or part of a regular IRA into a Roth IRA?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 Did you contribute to a Coverdell Education Savings Account?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 16 Did you make an IRA contribution? If yes, attach supporting documentation..... | <input type="checkbox"/> | <input type="checkbox"/> |

ITEMS RELATED TO INCOME/LOSSES

- | | Yes | No |
|--|--------------------------|--------------------------|
| 17 Did you receive any disability payments during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 18 Did you receive tip income not reported to your employer?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 19 Did you buy, sell, refinance, or abandon a principal residence or other real property in the year?
(Attach copies of any settlement statements and Forms 1099.)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 20 Did you incur any casualty or theft losses during the year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 21 Did you incur any non-business bad debts?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 22 a. Do you have a home equity loan?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If yes, was this used only to buy, build or substantially improve your home?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| c. f no, please identify which 1098 is reporting on this home equity loan..... | <input type="checkbox"/> | <input type="checkbox"/> |

PRIOR YEAR TAX RETURNS

- | | Yes | No |
|---|--------------------------|--------------------------|
| 23 a. Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If yes , enclose agent's report or notice of change | <input type="checkbox"/> | <input type="checkbox"/> |
| 24 Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return?..... | <input type="checkbox"/> | <input type="checkbox"/> |

General Questions (continued)

FOREIGN BANK ACCOUNTS AND TAXES

	Yes	No
25 Did you have foreign income or pay any foreign taxes in the year, other than those included on 1099's?.....	<input type="checkbox"/>	<input type="checkbox"/>
26 a. At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
b. Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during the year? If yes, attach a copy of all interest income.....	<input type="checkbox"/>	<input type="checkbox"/>
27 Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust?.....	<input type="checkbox"/>	<input type="checkbox"/>
28 Did you at any time during the year have an interest in or any authority over any foreign accounts or assets (stocks, bonds, mutual funds, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year?	<input type="checkbox"/>	<input type="checkbox"/>

HEALTH AND LIFE INSURANCE

	Yes	No
29 Did you receive Form 1095-A (Health Insurance Marketplace Statement)? If so, please attach.....	<input type="checkbox"/>	<input type="checkbox"/>
30 Did you or your spouse have self-employed health insurance?.....	<input type="checkbox"/>	<input type="checkbox"/>
31 If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job?.....	<input type="checkbox"/>	<input type="checkbox"/>
32 Did you contribute to or receive distributions from a Health Savings Account (HSA)? If yes, attach 1099-SA.....	<input type="checkbox"/>	<input type="checkbox"/>
a. Family _____ or single _____ coverage	<input type="checkbox"/>	<input type="checkbox"/>
b. Was all of the distribution used for medical expenses?	<input type="checkbox"/>	<input type="checkbox"/>
33 a. Did you or your spouse participate in a medical savings account in the year?.....	<input type="checkbox"/>	<input type="checkbox"/>
b. If yes, please attach Form 1099-SA (Distributions from an Archer MSA or Medicare+Choice MSA.)	<input type="checkbox"/>	<input type="checkbox"/>

MISCELLANEOUS

	Yes	No
34 Did you donate a vehicle in the year? If yes, attach Form 1098C.....	<input type="checkbox"/>	<input type="checkbox"/>
35 Did you or your spouse make gifts of over \$16,000 to an individual or contribute to a prepaid tuition plan?.....	<input type="checkbox"/>	<input type="checkbox"/>
36 Did you make gifts to a trust?.....	<input type="checkbox"/>	<input type="checkbox"/>
37 Did you pay any individual for domestic services in the year?.....	<input type="checkbox"/>	<input type="checkbox"/>
38 Did you pay interest on a student loan for yourself, your spouse, or your dependents?.....	<input type="checkbox"/>	<input type="checkbox"/>
39 Did you, your spouse, or your dependents attend post-secondary school in the year?.....	<input type="checkbox"/>	<input type="checkbox"/>
40 Did a lender cancel any of your debt in the year? (Attach any Forms 1099-A or 1099-C).....	<input type="checkbox"/>	<input type="checkbox"/>
41 At any time during the year, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?.....	<input type="checkbox"/>	<input type="checkbox"/>
42 a. Did you receive any income not included in this Tax Organizer?.....	<input type="checkbox"/>	<input type="checkbox"/>
b. If yes, please attach information.	<input type="checkbox"/>	<input type="checkbox"/>
43 a. Did you purchase general merchandise to use in Illinois on which you did not pay the required amount of IL Use Tax?	<input type="checkbox"/>	<input type="checkbox"/>
b. If yes, please provide an amount. \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
44 Did you make energy efficient improvements to your home or purchase any energy-saving property during the year?..... If yes, please attach details.....	<input type="checkbox"/>	<input type="checkbox"/>
45 Did you purchase and energy efficient vehicle during the year?..... If yes, enter year, make, model and date purchased _____	<input type="checkbox"/>	<input type="checkbox"/>

ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND

	Yes	No
46 The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit?.....	<input type="checkbox"/>	<input type="checkbox"/>
47 a. If yes, was this the same bank account as in prior year?.....	<input type="checkbox"/>	<input type="checkbox"/>
b. If no, please attach a voided check (not a deposit slip).	<input type="checkbox"/>	<input type="checkbox"/>

Business/Investment Questions

		Yes	No
48	Did you receive stock from a stock bonus plan with your employer?.....	<input type="checkbox"/>	<input type="checkbox"/>
49	Did you buy or sell any stocks or bonds in the year?	<input type="checkbox"/>	<input type="checkbox"/>
	If yes , attach broker's information (such as Form 1099-B's and broker annual statements) related to the transactions		
50	Did you surrender any U.S. savings bonds during the year?.....	<input type="checkbox"/>	<input type="checkbox"/>
51	Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses?.....	<input type="checkbox"/>	<input type="checkbox"/>
52	Did you realize a gain or loss on property which was taken from you by destruction, theft, seizure, or condemnation?.....	<input type="checkbox"/>	<input type="checkbox"/>
53	Did you start a business?.....	<input type="checkbox"/>	<input type="checkbox"/>
54	Did you purchase a rental property or farm?.....	<input type="checkbox"/>	<input type="checkbox"/>
55	Did you acquire interests in partnerships or S corporations?.....	<input type="checkbox"/>	<input type="checkbox"/>
56	Do you have any investments for which you were not personally 'at risk' (other than sole proprietorship or farm)?.....	<input type="checkbox"/>	<input type="checkbox"/>
57	Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC) during the year?.....	<input type="checkbox"/>	<input type="checkbox"/>
58	Did you sell property or equipment on installment during the year?.....	<input type="checkbox"/>	<input type="checkbox"/>
59	Did you have any business related educational expenses?.....	<input type="checkbox"/>	<input type="checkbox"/>
60	Did you do a 'like-kind' exchange of property during the year?.....	<input type="checkbox"/>	<input type="checkbox"/>
61	Do you have records, as described below, to support expenses?.....	<input type="checkbox"/>	<input type="checkbox"/>
	Tax law and IRS regulations allow deductions for travel and entertainment if adequate records can be presented.		
	Information must include: 1 Amount; 2 Time and place; 3 Date; 4 Business purpose; 5 Description of gift(s); and 6 Business relationship of recipient.		
62	Did you purchase special fuels for non-highway use?.....	<input type="checkbox"/>	<input type="checkbox"/>
	If yes , please list the type of use and the number of gallons for each fuel		
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