



INCOME TAX GUIDE AND ORGANIZER

FOR:

Tax Year 2021

PROVIDED BY:

Jennifer Jaros-Domen CPA MBA
Jaros Domen and Associates, LLC
CPA Firm
Allentown, NJ

Email: jennifer@jarosdomencpa.com

Website: jarosdomencpa.com

Phone: 609-571-5736

Fax: 609-228-6196

This booklet will assist you in collecting the necessary information to prepare your tax return accurately. Given the nature of tax laws this year, please include as much of the requested information as possible. This will help optimize your potential tax savings opportunities.

PERSONAL DATA

Taxpayer (T)			Spouse (S)		
Name (Last, First, Middle Initial)			Name (Last, First, Middle Initial)		
SSN (last 4 digits)	DOB	Occupation	SSN (last 4 digits)	DOB	Occupation
Mailing Address <input type="checkbox"/> Check if address is new			Mailing Address <input type="checkbox"/> Check if address is new		
City, State & Zip		County	City, State & Zip		County
Phone:	H W C	Phone:	H W C	Phone:	H W C
E-Mail Address:			E-Mail Address:		

DEPENDENTS

Name (First, Middle Initial and Last)	(D.O.B.)	X if not living with you ↓	SSN (Last 4 digits)	Relationship	No. of mos. lived in your home during year* ↓

If more lines needed above, list two on a line. Only note last 4 digits of Social Security numbers, **unless new** this year. If married but filing separately, list name of spouse and Social Security number at top of page. If filing Head of Household and qualifying person is your child but not your dependent above, enter child's name here: _____

*Place an asterisk by any dependent attending college or post-secondary school.

QUESTIONS: (Please explain "Yes" answers)

- | | | |
|--|------------------------------|-----------------------------|
| 1. Did your name, address or marital status change during the year? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Can you be claimed as a dependent on another tax return? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. Are you (or your spouse) blind or permanently disabled? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4. Did you claim children above that don't live with you? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5. Did you carry forward or incur any adoption expenses during the year? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Note: Children's time away from home while attending school counts as time in your home.

INCOME TAXES PAID OR REFUNDED

	Federal	State	Local
Balance paid on last year's return (or prior years)			
Refunds received from last year's return (or prior years)			
Refunds applied to current year			
Date Pd.			
ESTIMATED TAX PAID →			
If not paid by due dates indicated, list actual dates paid. If state/local tax paid on different dates, attach details.	1st Qtr. 4/15		
	2nd Qtr. 6/15		
	3rd Qtr. 9/15		
	4th Qtr. 1/15		

If someone else prepared your tax return last year, please provide a copy.

INCOME

WAGES/SALARIES/W-2 FORMS

T/S	Name of Employer	Taxable Wages	Withheld Fed. Tax	Other Taxes Withheld			
				Soc. Sec.	Medicare	State	Local

Enclose all W-2 wage and tax statements. (Code: T=Taxpayer, S=Spouse)

MISCELLANEOUS INCOME (show losses in brackets)

T S J	Source of Income	Amount
	Alimony (pre-2019 agreements, if you pay alimony, list on page 9)	
	Jury Duty (or other public service)	
	Tips/Gratuities (not reported on W-2)	
	Contest/Awards/Gambling Winnings (attach 1099-MISC, W2G or explain)	
	Commissions/Bonuses (not reported on W-2)	
	Pensions/Annuities (furnish 1099-R forms)	
	IRA/Keogh profit sharing distributions (attach Form 1099-R)	
	Unemployment Compensation (attach Form 1099-G)	
	Partnerships/Estates/Trusts (furnish K-1 forms)	*
	Small Business Corporations/Subchapter S (furnish K-1 forms)	*
	Business/Self-Employed (furnish schedule or details)	*
	Farm (furnish schedule or details)	*
	Rental (furnish schedule or details)	*
	Forgiven Debt (attach Form 1099-A or C)	
	Other (explain):	

* if you did not actively or materially participate in earning the income (or loss) listed

NON-TAXABLE INCOME (Please provide, even if not taxable)

	Pre-2019 Child Support/Payments/Assistance (not alimony)	
	Veterans Benefits/Disability Income	
	Workers' Compensation/Loss-of-Time	
	Stimulus Check Income <small>(report any economic impact payments received during the year)</small>	Taxpayer Spouse Other
	Other (explain):	

Code T — Taxpayer S — Spouse J — Joint <small>Use these codes if married filing jointly</small>	SOCIAL SECURITY	Benefits (from box 5)	Federal tax withheld
	IMPORTANT: Provide all SSA-1099 statements	Taxpayer	
		Spouse	

INTEREST INCOME <small>ATTACH ALL 1099-INT FORMS</small>					C O D E
T S J	Name of Payer (always use payer name listed on the 1099)	✓	Interest Amount	Exempt	
Penalty for early withdrawal of savings			()		

List interest income reported on all 1099-INT and 1099-OID forms. Attach all 1099 forms reporting tax withheld. Do not list interest reported in an IRA or retirement plan. ✓ if 1099 form attached

Use codes below if from indicated sources
 MB MUNICIPAL BONDS
 IN INSTALLMENT SALES
 US U.S. BONDS
 TE TAX-EXEMPT (explain)
 MF MORTGAGE FINANCED BY SELLER (list name, address & Social Security no.)

LIST CODE HERE

DIVIDEND INCOME <small>ATTACH ALL 1099-DIV FORMS</small>						
T S J	Name of Payer (payer name from 1099)	Total Ordinary Dividends	Qualified Dividends	Capital Gain Distributions*	Nontaxable	✓

List Gross Dividends above as reported on 1099-DIV forms received. Dividends under \$10 do not require a 1099. *Related to mutual funds. ✓ if this 1099-DIV has information not listed above please check here

If in doubt about any amounts listed on a 1099-DIV, attach the 1099 and any explanation mailed with it.

CAPITAL GAINS AND LOSSES						
Stocks, Bonds and Mutual Funds (Attach Form 1099-B); Sale of Property and Real Estate (Attach Form 1099-S)						
T S J	Description <small>(# of shares, name or stock symbols)</small>	Date Acquired <small>MO/DA/YR</small>	Date Sold <small>MO/DA/YR</small>	Sales Price	Cost or Basis <small>(Include sales expense)*</small>	C O D E
	1.					
	2.					
	3.					
	4.					
	5.					
	6.					

NOTE: Record ALL fund transactions including mutual funds.

Use these codes below if from indicated sources
 A 1099-B received; Box 3 basis (cost)
 B 1099-B received; no Box 3 basis (cost)
 C No 1099-B received; basis is my cost

LIST CODE HERE

1. List line # if items sold on installment basis.* # _____
 • Note interest above.
 • Principal received in: 2021 \$ _____ 2020 \$ _____
2. If anything above was inherited and sold, list line number(s). # _____
3. If 1099-B stated basis (cost) is wrong, mark next to the incorrect value with the codes above and provide the correct cost on an attached sheet.

* For new installment sale, also report selling expenses, mortgage assumed and if used in business, accumulated depreciation and include copy of settlement papers.

SALE OF PERSONAL RESIDENCE

Date Old Residence Acquired		Cost or Basis	
Improvements (additions, landscaping, driveway, new roof, etc.)			
Fixing-Up Expenses (painting, repairs, etc., to prepare for sale)			
Date Old Residence Sold		Selling Price	
Expenses of Sale (commissions, legal fees, points, stamps, etc.)			
1. Was any part of residence rented during the year?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Did you own and use the home as your principal residence for at least 2 of the last 5 years?	Taxpayer: Yes <input type="checkbox"/>	No <input type="checkbox"/>	Spouse: Yes <input type="checkbox"/>
		No <input type="checkbox"/>	No <input type="checkbox"/>
3. Was the sale due to a job transfer, medical issue or unforeseen circumstance?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
4. Have you deferred a gain from the sale of a personal residence into the home sold? If so, please provide Form 2119 from tax return for the year that prior home was sold.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
5. Was the residence used as a home office?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
6. Have you or your spouse sold a principal residence within the last 2 years?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
7. Has a spouse died in the past 2 years?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Note: Capital gains tax laws allow exclusion of up to \$500,000 (joint), \$250,000 (single/HH) of home sale gains.			
NEW RESIDENCE			
Date New Residence Acquired (or construction began)			
Date You Occupied New Residence		Cost of New Residence	
• If married, do you and your spouse have the same proportionate interest in the new residence as in the old?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
• Did either you or your spouse have NO ownership interest in a principal residence during the past three years prior to this purchase?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Attach copy of real estate closing papers for both sale and purchase.			

HIGHER EDUCATION EXPENSES

Note: Many higher education expenses qualify for special tax credits and deductions. Others may qualify as exclusions from income for tax-free and/or penalty-free withdrawals from your tax-deferred savings accounts. Please provide information for each student and include all 1099-Q forms.

Note: "✓" If student is attending less than 1/2 time

	1st Student	2nd Student	3rd Student
Code (T=Taxpayer, S=Spouse, D1=Dependent 1, D2=Dependent 2)			
<i>Attach any 1098-T's received (required)</i>	Amount	Amount	Amount
Tuition			
Fees			
Books and Supplies (purchased from institution)			
Other Education Expenses (attach details)			
Room and Board			
Amount of any grants, scholarships or other tax-free educational funds received			

JOB RELATED EDUCATION*

(Enter amounts only if job/career-related and only for you and your spouse; *potential state deduction in 2021)

Room and Board			
Books and Supplies			
Seminar Fees			
Travel (# of Miles)			

DEDUCTIONS

List only amounts that have actually been paid during the year. You may round to the nearest dollar.
DO NOT DUPLICATE ANY ENTRY.

MEDICAL Only unreimbursed medical expenses that exceed 7.5% of adjusted gross income are allowed.

T/S	Drugs and Medicines		Amount		
	Prescriptions & Drugs (Doctor Prescribed Only)				
	Insulin				
T/S	Medical Insurance	Please specify if paid Pre-Tax <input type="checkbox"/> After-Tax <input type="checkbox"/> Unsure <input type="checkbox"/>		Amount	
	Insurance — Paid by You (<input checked="" type="checkbox"/> if paid through a health insurance exchange <input type="checkbox"/>)				
	Group Health Plans (deducted from salary; provide final year pay stub)				
	Medicare Premiums	From Social Security Benefits			
		From Supplemental Insurance			
	Long-Term Health Care Insurance				
	HSA, Other (Attach 1099-SA for any HSA withdrawals)				
T/S	*Doctors, Dentists, Clinics, Hospitals, Nurses, Etc.	Amount Paid By You	T/S	Other Medical Expenses	Amount Paid By You
				Eye Glasses/Contact Lenses	
				Hearing Aids & Supplies	
				X-Ray/Lab Fees	
				Ambulance, Paramedics	
				Nurses (Board & Room)	
				Medical Aid Rental	
				Artificial Teeth	
				Equipment (Prescribed)	
				Nursing Home Medical Care	
				Medicare Part B Service Payments	
				Smoking Cessation Program	
				Parking/Transportation Fees	
	*Summary Total (Optional)				
	Lodging: While away from home (per day, per person maximums apply)				
	Transportation: Total number of miles driven for medical reasons or actual cost				
	Above amounts reimbursed by insurance (include Form 1099-LTC)				
	Note any health insurance premium credits received during the year.				
Comments or explanations:					
<p><small>NOTE: Use T/S columns above and on page 9 under OTHER DEDUCTIONS if married and filing separately or to determine if filing separately could be beneficial. Be sure to include co-payments for doctor visits.</small></p>					

TAXES

Description of Tax	State Located	Amount of Tax
Real Estate Taxes (Include whether you plan to itemize or not)		
Real Estate Taxes - Other (Exclude if included on a rental schedule)		
Property Tax Rebates (If any)		()
Personal Property Tax (If any)		
Auto Licenses (Not a deduction in all states)	Number of Licenses	Total Cost
State or Local Income Taxes (if not listed elsewhere or on W-2) (describe below)		
Sales Tax*:		
Other:		
Comments or Explanations:		

* Please provide sales tax support documents for any large purchases made during the year.

INTEREST (Amounts, names, and Social Security numbers must match Form 1098 issued by financial institutions.)

Mortgage Interest, Principal Residence	Paid to Financial Institution (include Form 1098)	
	Paid to an Individual (List name, address, Soc. Sec. no. below)	
	Name Address Soc. Sec. No.	
Mortgage Interest, Second Home	Paid to Financial Institution (include Form 1098)	
	Paid to an Individual (List name, address, Soc. Sec. no. below)	
	Name Address Soc. Sec. No.	
Did you acquire a new mortgage or borrow on an existing mortgage during the year? Yes <input type="checkbox"/> No <input type="checkbox"/> <small>(Provide closing settlement papers - pages 1 & 2)</small> If yes, what is your combined mortgage debt? ▶ \$		
Points paid to acquire new mortgage (if not included above)		
Home Improvement Loan Interest (include Form 1098) <small>(only if used to buy, build or substantially improve your qualified home)</small>		
Student Loan Interest (Attach form 1098-E & loan details: for whom, loan date, loan purpose)		
Other:		
Other:		
Deductible Investment Interest (e.g. margin interest, explain below)		
Comments or Explanations:		

NOTE: Personal interest from credit cards, department stores, autos, bank loans, etc., is not deductible.

CONTRIBUTIONS

T/S	Church and Religious	If No Receipt	X	Amount
	Church (Name)			
	Church (Other)			
	Other Religious (Name)			

Other Charitable Organizations (*You must have a cancelled check, a bank record or receipt from donee for all cash contributions)

T/S	If No Receipt	X	Amount	T/S	If No Receipt	X	Amount
	Cancer				Heart Fund		
	Easter Seals				Christmas Seals		
	Red Cross				United Way		
	Scouts				YMCA/YWCA		
	Muscular Dystrophy				Educational TV/Radio		
	Arthritis Foundation				Schools (Name & Describe)		
	Veteran's Organization (Name)				Misc. Door-to-Door		

Summary Total Optional (See note below)

Note: A summary total for cash or check contributions may be used above. Political contributions are not deductible. If you received a gift for your donation listed above, reduce your donation by the value of the gift. Receipt required for all single donations of \$250 or more.

Noncash Contribution (List the fair market value of noncash items donated, such as clothing and other property.)

T/S	Name of Organization	Items Donated	Date	Value

Note: If noncash donations have a total value of \$500 or more, attach a detailed list of items donated, the name and address of donee organization, the purchase date, cost and the method used to arrive at fair market value (items over \$5,000 require appraisal). If you donated a vehicle, please attach Form 1098-C received from the charity. If the charity sells the vehicle, your deduction value is generally limited to the amount of the sales proceeds. Donated clothing and household items must be in good or better condition.

Volunteer Work — Mileage (Church, Hospitals or Non-profit Organizations or to drop off contributions)

T/S	Name of Organization	Activity Performed	Parking	Miles Driven

Meals, lodging and other expenses may also be allowed. List full details.

Comments or explanations:

BUSINESS EXPENSES

How to use: Use this area to summarize your Schedule C sole proprietor business expenses. Provide financials if available.

Type of Business			Business Owner:		Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>	
Total Revenue					Both <input type="checkbox"/>	
Business Expense (if more lines needed, continue on back page)						
Advertising		Insurance		Repairs/Maint.		
Commission/Fees		Interest		Taxes/Licenses		
Contract Labor		Legal/Prof. Services		Utilities		
Depreciation		Office Supplies		Wages		
EE Benefits		Rent or Lease		Other:		
Total business expenses					\$	
Meal expense					\$	
Did you purchase any business equipment during the year? Yes <input type="checkbox"/> No <input type="checkbox"/> (If yes, attach details)						
Vehicle Expense (if both taxpayer and spouse have deductions, use Vehicle 1 for taxpayer, Vehicle 2 for spouse)						
	Vehicle 1	Vehicle 2		Vehicle 1	Vehicle 2	
Gas & Oil			Licenses			
Insurance			Repair/Maint/Lube			
Lease Payments			Other:			
	Date Placed in Service	Make	Year	Model	Cost or Basis	<input checked="" type="checkbox"/> if New This Year
Vehicle 1	/ /					Furnish details on newly acquired vehicles and trade-in or disposition of old vehicle.
Vehicle 2	/ /					
Travel Expenses — Away from home (Days gone overnight _____) Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>						
Transportation			Auto Rental			
Lodging			Cabs, Bus, etc.			
Vehicle Mileage Detail				Vehicle 1	Vehicle 2	
<input type="checkbox"/> X if another vehicle is available for personal use.				A. End of Year	+	
Subtract B from A for (1), Total Miles Driven.				B. Beginning of Year	-	
List Business Miles (2), from driving log. Subtract 2 from 1 to get personal miles (3). Divide line 2 by line 1 for percent of business use.				1. Total Miles Driven	=	
No. round-trip miles from home to work _____				2. Business Miles	-	
Number of days worked last year _____				3. Personal Miles	=	
				% Business Use (Line 2 ÷ Line 1) =	%	%
I have adequate records and sufficient written evidence to support use of vehicles and deductions listed above. (Signature) _____						

HOME OFFICE

Type of Business		
	Justified business use for: Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Both <input type="checkbox"/>	
Date Acquired Home		Utilities
Cost of Land		Interest (mortgage, home equity loan)
Cost of Home		Taxes
Cost of Improvements		Insurance
Sq. Footage of Living Area ⁽¹⁾		Maintenance
Sq. Footage of Office Area ⁽²⁾ (incl. inventory & sample storage)		Daycare Provider # of Hours
% Office Area [(2) ÷ (1)]		Other:

QUESTIONS (Taxpayer or Spouse)

For "Yes" answers, supply details on the next page or on a separate sheet:

- | | | |
|---|------------------------------|-----------------------------|
| 1. Were you notified by the IRS or YOUR STATE of any change to a tax return? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Are any of your claimed dependents not residents or citizens of the U.S.? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Did you make any gifts of over \$15,000 to any individual (with no tax advantage to you)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Do you have any foreign income or foreign bank accounts? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 5. Did you have living expenses in a foreign country as a result of income earned abroad? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 6. Do you have any worthless stocks, uncollectible bad debts or were you the victim of a ponzi scheme? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 7. Did you become disabled during the year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 8. Are you a handicapped employee? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 9. Did you receive any distribution from an IRA, profit sharing or pension plan? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 10. Have you used bartering to exchange any goods or services? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 11. As a member of the armed forces on active duty, did you move pursuant to a military order? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 12. Did you receive any insurance or other reimbursement from a prior year casualty, theft loss or medical deduction? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 13. Did you start a new business during the year or do you expect to start one this coming year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 14. Do you expect any significant changes in income, withholding taxes or your tax liability for the coming year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 15. Did you receive any source of income that is not listed in this booklet (lottery, awards, etc.)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 16. Do you have children under age 19 with investment income (age 24 if dependent student)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 17. Did you pay anyone (over 18) \$2,200 or more to work at your home (housecleaning, yard work or other domestic help) during the calendar year? If yes, submit details. | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 18. Do you wish to designate \$3.00 of your taxes to the Presidential Campaign Fund? You Yes <input type="checkbox"/> No <input type="checkbox"/> <u>Spouse</u> | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 19. Did you or anyone in your household receive a stimulus payment? If yes, note who and the amount received. | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 20. Did you donate a partial interest in any goods to charitable organizations? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 21. Do you have a medical or health savings account (MSA or HSA)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 22. If you are age 72 or older, have you started your mandatory retirement savings withdrawals? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 23. Did you receive employer-provided: commuter transportation benefits? educational assistance? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 24. Did you pay long-term healthcare insurance premiums or receive benefits? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 25. Are you paying off a student loan? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 26. Are you a school teacher who paid for classroom materials without reimbursement? Please provide a recap of expenses for potential deduction. | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 27. Have you or your dependents taken a distribution from a qualified tuition program (QTP) or 529 program during the year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 28. Did you roll funds into a Roth IRA during the year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 29. Did you purchase any energy-efficient equipment during the year (hybrid car, air conditioner, furnace, windows, doors, water heater, etc.)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 30. Did you have qualified military combat pay? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 31. Do you own bonds that qualify for the Gulf Bond, Renewable Energy or Build America bond credits? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 32. If over age 72, did you make a direct contribution to a charity from an IRA? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 33. Did you receive any premium health insurance credits during the year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 35. Did you buy, sell, or use any digital currency during the year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

Please answer all questions above. Provide details for any "Yes" answers. A "No" answer will be assumed if not otherwise indicated.



Jaros Domen and Associates, LLC

Jennifer Jaros-Domen CPA, MBA
Licensed in NJ and NY
Member of NJ Society of CPAs

40 Clearwater Drive
Allentown, NJ 08501
www.jarosdomencpa.com

Office: 609-208-2458
Cell: 609-571-5736
jennifer@jarosdomencpa.com

Additional Tax Organizer Requested Information

1. New Clients: Please provide copy of last year's tax return (or last tax return filed if applicable)
2. Please go to the IRS website irs.gov and create an online taxpayer account. Please provide us with your login and password if we need to review wage and income transcript.

STEP 1 - Go to irs.gov and click "Sign in to Your Account"

The screenshot shows the IRS website homepage. At the top, there is a navigation bar with the IRS logo, a search bar, and links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below the navigation bar, there are tabs for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The main content area features a large image of a smiling couple looking at a laptop. A text box on the right says "Helping people understand and meet their tax responsibilities". Below the image, there is a section titled "How can we help you?" with three main options: "Sign in to Your Account" (circled in red), "Get Your Refund Status", and "Make a Payment".

STEP 2 - Click "Sign in to your Online Account"

The screenshot shows the IRS "Your Online Account" page. At the top, there is a navigation bar with the IRS logo, a search bar, and links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below the navigation bar, there are tabs for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The main content area features a breadcrumb trail: Home / File / Individuals / Your information / Your Online Account. The title "Your Online Account" is prominently displayed. Below the title, there is a language selection bar with options for English, Español, 中文(简体), 中文(繁體), 한국어, Русский, Tiếng Việt, and Kreyòl ayisyen. The main content area is divided into three sections: "Individuals" (with sub-links for Who Should File, How to File, When to File, and Where to File), "Access your individual account information including balance, payments, tax records and more." (with the "Sign in to your Online Account" button circled in red), and "Related Information" (with links for Frequently Asked Questions About Your Online Account, Appeals, and Topic No. 653 IRS Notices and Bills, Penalties, and Interest Charges).

STEP 3 - Click "Create an Account"



Sign In or Create a New Account

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.

ID.me is an account created, maintained, and secured by a technology provider.

If you have an existing IRS username, please create an account with ID.me as soon as possible.

Sign in with an existing account

Sign in with **ID.me**

Sign in with an existing IRS username

OR

Create a new account

ID.me Create an account

STEP 4 - Fill in your email address and create a password



Create an ID.me account

Already have an ID.me account?
[Sign in to ID.me](#)

* Indicates a required field

Email *

Enter your email address

Password *

Enter password

Confirm Password *

Reenter password

I accept the ID.me [Terms of Service](#) and [Privacy Policy](#).

Create account

3. If you need us to speak to the IRS on your behalf, please fill out Form 2848 (next page) and sign page 2 (highlighted yellow sections)

Power of Attorney and Declaration of Representative

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature	Date	Title (if applicable)
Print name	Print name of taxpayer from line 1 if other than individual	

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date