



2021 Tax Year

Website: www.flyingfilers.com

Email: mike.bowen@flyingfilers.com

PLEASE READ

Dear Client,

Thank you for choosing Flying Filers. This easy-to-use organizer will help you organize all your 2021 tax information.

There are not a lot of big tax changes this year. More so, things are either carrying over from last year's changes or reverting back to pre-last year of what were considered relief changes. The big items are changes in dollar amounts on almost all deductions and exemptions. So for example, the amount of the standard deduction you can take got a little bigger and other dollar amounts got bigger in just about every other area.

The ability to take a charitable write-off, even if you don't itemize, carried over into 2021. This is a great extra deduction for non-itemizers as you can write off up to \$300 of charitable cash contributions and \$600 for married filers.

This will be year two for those that pulled money from retirement accounts under the SECURE Act provision that allowed for the taxes to be spread over three years. Any money withheld last year to off-set the taxes owed will not be there this year. This could dramatically impact your refund. Remember, you have three years to put the money back into your retirement account and undo the tax consequences of the distribution, so pay back options are available.

The IRS has already put out notice that refunds could be delayed this year due to being short-staffed. They have indicated that they will strive to meet their standard turn-around time, but any additional issues that come up during the tax season will surely cause a delay.

The other news this year comes from Flying Filers. I am no longer able to accept new clients. I appreciate all the referrals you have given me in the past, but for now this will help me better balance my workload. I also must charge more fairly for my services. As such, I can no longer charge flat fees for additional forms. Those returns needing additional forms will be charged a fair price for their completion. Many will not see much of an increase, but those with more complex returns, such as those that include Schedule C, Small Businesses, or Schedule E, Rental Properties, a price increase may be seen. Likewise, returns with multiple stock transactions will cost more. I am happy to discuss costs and alternatives, so please reach out.

This year the official filing date is April 18th. We will keep you posted on the progress of your return via email. Please be sure to include your valid email address and a phone number so that we can contact you with any questions. Current Driver's License info is needed for filing. If previously provided information has changed, I will need updated information. Once your return is complete, the authorization form(s) will be emailed to you for signature. They can be faxed back to 866-293-1320 for e-filing. All completed returns will be returned to you electronically. For a mailed copy, there will be a \$10 additional fee.

Be sure to fully complete all applicable sections of the organizer. **Please mail this COMPLETED ORGANIZER along with any 1099's, Mortgage Statements, Stock Statements, Year-End Paystub, all W2's and deposit for tax preparation. Keep a copy of everything for your own records!!** Be sure to use a service in which you can track the package and please make sure to send legible copies. Note: Envelopes are securely left inside the building.

REQUESTING A SIGNATURE AT DELIVERY SLOWS US FROM GETTING THE RETURN.

Send everything via UPS, FedEx, or USPS (Certified/Registered/Priority) to:

**Flying Filers
Attn: Michael Bowen
5715 W. Grace St.
Chicago, IL 60634**

Phone: 312.768.TAXX (8299)

Fax: 866.293.1320

Website Address: www.flyingfilers.com

Email: mike.bowen@flyingfilers.com

Office visits available by appointment only.

2021 Flying Filers Tax Service – Tax Organizer

Name (as it appears on your social security card)	Social Security Number	Date of Birth
Taxpayer:		
Spouse:		
Spouse's Maiden Name:		
Taxpayer's Occupation:	Spouse's Occupation:	

Filing Status – (check one only)

- Single Married filing separately (please supply spouse's name and SSN above)
 Married (if either spouse itemizes, both must itemize when filing MFS)
 Widow/er Head of Household (must be unmarried and give more than 50% support for dependent)
 Date of Spouse's Death _____ RDP or Civil Unionized for State purposes (complete info above)

Mailing Address

Tax Filing Address (if different from mailing address)

Street		Street	
City		City	
State	Zip Code	State	Zip Code
County (careful, not country)		County (careful, not country)	
Phone Number(s)- Home		Phone Number(s) - Home	
Fax -	Cell -	Fax -	Cell -
Email Address:	* Did you use this same filing address for your 2020 return?		

Dependents that you are claiming this year – list youngest to oldest

Name (as written on Social Security Card)	Social Security #	Months Dependent Was Living at Home	Relationship (son/daughter/etc.)	Birth Date	If over age 19, Full Time Student and income? Y or N \$
					Y or N \$
					Y or N \$
					Y or N \$

Filing and Refund Methods

ALL returns are e-filed as required by law. Please check a refund method. For direct deposit, please include a VOIDED CHECK to ensure we get the needed account and routing numbers so that we can get your refund deposited into your account (returning clients with the same account information from last year can skip sending a voided check).

Direct Deposit to your checking account (approx. 2 weeks)
 Check mailed to your tax address (approx. 3-8 weeks)

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Bank Routing Number Bank Account Number Name as it appears on Account
 (1st set of numbers on your checks) (2nd set of numbers on your checks)

If you owe the IRS a payment, you can pay by debiting the amount directly from your checking account on or before April 15th. If you would like this service, we will need your checking account number and will contact you with your payment amount.

Would you like to use this service? Yes or No

Tax Refund Information and History

***Please note:** All sections marked with * require an additional form and are subject to an additional fee. Fees for additional forms are detailed on the website under the Fees and Services section. Feel free to contact us with any questions.

Please answer ALL questions – Circle Yes or No [Include Form 1099-G if applicable]	Yes	No	Dollar Amount
Did you receive a Federal refund in 2021 for the 2020 tax year?	Y	N	\$
Did you receive a State refund in 2021 for a prior tax year? Name of State(s) _____	Y	N	\$
Did you have to pay additional state taxes last year? If so, how much and name of State(s) _____?	Y	N	\$
Did you make Federal estimated tax payments (not taxes from your paycheck) for the 2021 tax year?	Y	N	include amounts and date paid on back →
Did you make State estimated tax payments (not taxes from your paycheck) for the 2021 tax year?	Y	N	
Did you live and/or pay taxes in more than one state last year (check your W2's) State ____ From ____/____/____ To ____/____/____ Please give dates and states you lived and/or paid taxes in: State ____ From ____/____/____ To ____/____/____			
Did you withdraw any funds from your IRA? If yes, include 1099-R	Y	N	\$
Was it a Roth IRA or a Traditional IRA (circle one). Include additional details as necessary.			
Did or will you or your spouse contribute to an IRA for 2021? Date(s) and amount(s):			
Did or will you or your spouse contribute to a Roth IRA for 2021? Date and amount:			
If Yes to IRA contributions in 2021, list total amount contributed to IRA(s) for previous years:			
Did you withdraw funds from your 401(k) or other retirement acct. in 2021? Include 1099-R	Y	N	\$
Was it a - Rollover - Loan - Distribution (circle one)			
If your 401(k) withdrawal was a Distribution, please list date and amount of withdrawal.		Date:	\$
If it was a Rollover – please list institution and date of rollover		Date:	Institution:
State reason for withdrawal if an exception to the 10% early withdrawal penalty.			
Did you make any disaster distribution repayments? Include additional details as necessary.*	Y	N	\$
Did you take a Qualified Disaster Retirement Plan Distributions (Use for Coronavirus-Related Distributions) in 2020 at the 1/3 payback rate. Were any additional repayments made?	Y	N	\$
Other income and filing information.			
Did you receive Unemployment? If Yes, list amount and include 1099-G.	Y	N	\$
Did you have Gambling Winnings that exceeded your loses? If Yes include all W-2G.	Y	N	\$
Did you pay or receive Alimony? (circle) <i>We will contact you for more information.</i>	Y	N	\$
If you received a 1099 MISC or 1099-NEC include it and fill out “Self Employment – Small Business – Schedule C” (p.8) if applicable.			
Did you get married or divorced in 2021 by December 31 st ? (If yes, circle one.)	Y	N	Married/Divorced
If you were domiciled outside of the U.S. during any part of 2021, how long? From: / / To: / /			
If domiciled outside the U.S., provide a statement of earnings from your employer with income made and foreign taxes paid, if any.			
Did you receive a Child Tax Credit* in 2021? If so, how much?	Y	N	\$
Did you pay interest on a student loan in 2021? If so, please send a copy of the 1098-E.	Y	N	\$
Did you receive a Schedule K-1 statement from any source? If yes please include a copy.*		Y	N
Did you receive social security benefits? Include a copy of form SSA-1099.*		Y	N
Are you or your spouse a retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew)?		Y	N
Did you receive a distribution from a health savings account (HSA), Archer Medical Savings Account (MSA), or Medicare+Choice Savings Account (M+C MSA)? Please include a copy of form 1099-SA.*		Y	N
Do you have any other sources of income that need to be reported on your return, including reporting your child's income on your return? If “yes,” we will contact you for further information. *		Y	N
Health Insurance information – INCLUDE ANY FORM 1095-A YOU RECEIVE			
Did you have full year coverage for all members of your tax household?		Y	N
Was any part of the coverage purchased from other than your employer – exchange/broker/etc.?		Y	N
Did you receive an exemption granted by the Marketplace (also called the “Exchange”)?		Y	N
Are you claiming an exemption for any other reason? See Form 8965.		Y	N

Unreimbursed Medical Expenses

Please list last year's out-of-pocket medical and dental expenses. Do not include any amounts that were covered by insurance. You may only write off out-of-pocket expenses that exceed 7.5% of your total gross annual income. Most insured individuals can skip this section.

Doctor Visits: \$	Vision: \$	Prescriptions: \$	X-Rays: \$
Hospital Costs: \$	Co-Pays: \$	Lab Fees: \$	Psychotherapy: \$
Insurance Premiums (not paid with pretax \$): \$		Counseling/Stop Smoking Expense: \$	

Did you travel last year for medical purposes? If so, how many miles? _____

Homeowner Information Section

INCLUDE THIS INFORMATION EVEN IF NOT PLANNING TO ITEMIZE SO WE CAN REVIEW YOUR BEST CHOICE

Please provide all Form 1098 statements for interest and taxes paid on your home. If you purchased or sold your primary residence or a vacation home in 2021, we also need a **copy of the settlement statement** & closing costs. Complete any section that applies to you.

* If capital gains taxes are due on the sale of your primary residence there will be a fee to file this form.

Purchase date of your home	/ /	Real Estate Taxes Paid in 2021	\$
Mortgage Interest Paid in 2021	\$	Points Paid	
Mortgage Insurance Paid in 2021	\$	Purchase Price of Home	\$
Sale Price of Home*	\$	Improvements to property	\$
Sales Date of Home/Property	/ /	Other property related deductible amounts \$	
If you purchased, refinanced, or sold your home, please include a copy of your HUD-1 from your closing documents.			
Was your home or property foreclosed upon or did you receive a cancellation of debt on your home or property? Y or N			
If you are repaying the 1st Time Homebuyer Credit taken in 2008 please include your 2008 Form 5405.			

Theft or Casualty Expenses – Form 4684*

Provide police or insurance report. This figure generally must be at least 10% of your adjusted gross income plus \$100 to be a deductible loss. *If the loss occurred to property within a federally declared disaster area please contact us for additional information.*

Date of Theft or Loss	Item Description	Original Purchase Date	Original Cost of Each Item	FMV at the time of Theft or Loss	FMV after Theft or Loss
/ /		/ /	\$	\$	\$
Amount reimbursed by your insurance company, if any = \$					

Miscellaneous Expenses

Personal Property taxes (not your Real Estate tax)	\$	Vehicle Excise Tax	\$
Adoption Fees/Expenses paid in 2021	\$	K-12 Educator Expense (\$250 max deduction)	\$

Child Care Expenses – Form 2441*

To deduct Child Care costs, complete all boxes below. You may only deduct Child Care costs for children under 13 years of age.

Amounts of child care costs reimbursed by your employer: \$ _____

IF EXPENSES ARE FOR MORE THAN 1 CHILD – PLEASE ITEMIZE THE EXPENSES FOR EACH CHILD.

Name of Caretaker or Day Care	SSN or Federal ID #	Address of Caretaker/Day Care	Total Amount Paid
			\$
			\$
			\$

Earned Income Credit

If you are eligible for the earned income credit additional information and forms will be requested from you.

Virtual Currency (Bitcoin)

At any time in 2021, did you receive, sell, exchange or otherwise acquire any financial interest in any virtual currency? Additional information will be requested.	Y	N
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If you need more space to include additional information for any category, place an * next to the line and attach another page.

Charitable Contributions

****Form 8283 needed if total donations value exceed \$500****

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. By claiming donations below, you are indicating that you have the written record required by the IRS. Please indicate the total of amounts donated in which **each** donation was under \$250 (total can exceed \$250). Then list the Organization and amount donated over \$250 for each instance.

Travel expenses or miles driven for charitable purposes: \$ _____ miles

Total amount of all donations under \$250. \$ _____	
List organizations and amount donated below for each donation over \$250 for which you have receipts.	

If your combined non cash donations TOTAL over \$500, please give the address of the organizations. Also include the dates you donated each item and the date that you purchased the items. ACCURATE VALUATIONS MUST BE MADE.

Non Cash Goods Donations: Receipts needed for items over \$500.					
Description of items	Organization & Address	Resale value of donation	Purch Price	Dates: Donation & Purchase	
		\$	\$	/ /	/ /
		\$	\$	/ /	/ /
		\$	\$	/ /	/ /
		\$	\$	/ /	/ /
		\$	\$	/ /	/ /

Dividend Income & Interest Income*

Please provide us with all of your 1099 statements

Name of Bank or Institution	Interest / Dividend Amount	Name of Bank or Institution	Interest / Dividend Amount
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Residential Energy Credits

Eligible Residential Energy Property Expenses: HVAC Insulation Roofs (Metal & Asphalt) Water Heaters (non-solar) Windows & Doors	Qualified electric heat pump, natural gas, propane, or oil water heaters, or geothermal heat pumps Qualified small wind energy property Qualified fuel cell property Biomass Stoves <i>(Additional info will be requested)</i>	\$
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Moving Expenses – Form 3903*

THIS IS VERY LIMITED STARTING 2020.

List each move and expenses separately. *Each qualifying move requires a form.*

Date that you moved	/ /	Moving & Shipping Costs	\$
City and State you moved from		City and State you moved to	
Total Distance Traveled	Miles	Lodging Expenses during move	

If you need more space to include additional information for any category, place an * next to the line and attach another page.

Self Employment – Small Business – Schedule C*

1099 Miscellaneous Income Section

Be sure to provide all 1099 forms. Please keep all your business records in your possession. We'll contact you if we need any verification or more detailed information.

Did you start your business in 2021? **Y** or **N** Describe the type of business. _____
 If No, please be sure to send a copy of 2020 tax return if prepared somewhere else.

Name of Business		Type of Business	
Gross Income (Sales/Receipts)	\$	Cost of Labor (other than self)	\$
Returns and Refunds given	\$		
Inventory Cost at start of year	\$	Inventory Cost at end of year	\$
Business Equipment Information			
Date Equipment was Purchased	Cost of Equipment	Description or Type of Equipment	Percentage used for Business
	\$		%
	\$		%
	\$		%
	\$		%

Other Business Expenses			
Advertising	\$	Bank Related Charges	\$
Unpaid debts from sales	\$	Commissions and Fees Paid	\$
Depletion Costs	\$	Interest Paid	\$
Employee Benefit Costs	\$	Insurance Costs (other than health)	\$
Professional Services Costs	\$	Legal Costs	\$
Office Space Expenses	\$	Maintenance Costs	\$
Utilities (not home)	\$	Pension Plans Costs	\$
Profit Sharing Plans Costs	\$	Office Supplies Expenses	\$
Licenses and Tax Costs	\$	Machinery/Equipment Rental	\$
Other Business Property Rental Costs	\$	Entertaining Costs & Meals	\$
Business Traveling Expenses	\$	Wages paid – less employment credits	\$
Health Insurance Costs	\$	Business Vehicle Expenses (gas, ins. Etc)	\$
If vehicle is also for personal use, what percentage was for business use?			%
Type of Vehicle:	Year:	Date vehicle first used for business: / /	
Monthly payment for leased vehicle	\$	Number of Miles driven for business	Miles
Number of Miles driven for personal	Miles	Number of Miles driven for commuting	Miles
Do you have written evidence to support your vehicle deduction amounts? Y N			
Were expenses for this vehicle deducted in 2020 also? Y N			
If yes, was the actual expenses or the standard mileage deduction taken? (please circle)			
Did you dispose of any business property in 2021? If yes describe the property and complete the information for it below.			
Date Acquired	Date Sold	Gross Sales Price	Depreciation taken
____/____/____	____/____/____	\$	\$
		Cost or other basis (plus expense of sale)	\$
Did any use of business property fall below 50%. If "yes" we will contact you for further information. Y N			
Form 8829* - Expenses for Business Use of Home (Primary residence used as business office)			
Square footage of home:	Square feet	Square footage of Office:	Square feet
Total utilities and insurance	\$	Total rent or mortgage paid	\$
# of months office was in home		Was space used exclusively for home office?	Y N

If you need more space to include additional information for any category, place an * next to the line and attach another page.

Stocks and Bonds Sold – Schedule D*

By law, you are required to provide all dates of purchases and sales of stocks and bonds. All sales MUST be reported on your tax return. Please provide all 1099's.

Description (e.g., ABC Stock)	Quantity (# sold)	Date of Purchase	Purchase Price (basis)	Sales Date	Sales Price
		/ /	\$	/ /	\$
		/ /	\$	/ /	\$
		/ /	\$	/ /	\$
		/ /	\$	/ /	\$
		/ /	\$	/ /	\$
		/ /	\$	/ /	\$

Rental Income & Expenses – Schedule E*

If you had a Schedule E prepared for your 2020 tax return by someone other than us, please be sure to send last year's return.

Property	Description	Address				Date of Purchase	Purchase Price			
1							\$			
2							\$			
3							\$			
4							\$			
Property	1	2	3	4	Property	1	2	3	4	
Rent Income	\$	\$	\$	\$	Advertising	\$	\$	\$	\$	
Cleaning	\$	\$	\$	\$	Commissions	\$	\$	\$	\$	
Maintenance	\$	\$	\$	\$	Insurance	\$	\$	\$	\$	
Mgmt. Fee	\$	\$	\$	\$	Auto/Travel	\$	\$	\$	\$	
Repairs	\$	\$	\$	\$	Mort Interest	\$	\$	\$	\$	
Utilities	\$	\$	\$	\$	Supplies	\$	\$	\$	\$	
Taxes	\$	\$	\$	\$	Other Costs	\$	\$	\$	\$	

Education Credits**

FOLLOW-UP INFORMATION WILL BE REQUIRED FOR THESE CREDITS. The following are questions regarding Education credits for tuition. These credits do NOT include: room, board, transportation, student activities, equipment and personal expenses. The American Opportunity Credit includes qualifying course materials (books). Certain restrictions apply to claim these credits – we will contact you for additional information.

To use the Lifetime Learning Credit, please list the name, SSN and amount of expenses incurred in 2021 and the number of months attended in 2021 (list all persons eligible – use additional sheets if necessary).

Name of Student: _____ SSN: _____ Months = \$ _____
 2021 Year in School: 1st 2nd 3rd 4th or Graduate

To use the American Opportunity Credit (Modified Hope Credit) please list the name, SSN and amount of expenses incurred in 2021 and the number of months attended in 2021 (list all persons eligible – use additional sheets if necessary).

Name of Student: _____ SSN: _____ Months = \$ _____

If you contributed to or took a payment from an educational savings plan, please circle whether it was a:
 State 529 College Savings or Coverdell Education Savings Fund and the amount. \$
 Also, list the name of the Student/Beneficiary:

****Please indicate which education credit(s) you (or any student) have taken and in what tax year it occurred.**

State Specific Information

More and more states are requiring a "Use" tax be added for internet or out-of-state purchases. We will calculate the standard tax for you. If you wish to total your exact tax based on all purchases for the entire year contact us to discuss. If your state is listed below, you may have additional deductions available or have additional information to include with your return. The most common questions are presented, but there may be other information that we will request for you specific state once we begin your return. We will contact you with further requests.

CALIFORNIA			
Did you pay rent at the tax filing address?	Y	N	Amount
			\$
If so, Name and Address of Landlord:			
Number of months rented in 2021:		Months	
ILLINOIS			
K-12 EDUCATION CREDITS – Tuition, fees (band/lab), and book rental paid directly to public, private, or religious school.			
Student(s) Name & Grade (in 2021)		Eligible Expenses	
Name & Address of School		Circle: Public / Private / Home	
If you can take a credit for your property (real estate) taxes paid please include your property's PIN			
INDIANA			
Did you pay rent at the tax filing address?	Y	N	Amount
			\$
If so, Name and Address of Landlord:			
Number of months rented in 2021:		Months	
IOWA			
K-12 EDUCATION CREDITS – Tuition and book fees to Iowa accredited not for profit school, and fees for club activity, school sports, etc.			
Student Name	Name & Address of School	Eligible Expense	
MASSACHUSETTS			
Did you pay rent at the tax filing address?	Y	N	Amount
			\$
If so, Name and Address of Landlord:			
Number of months rented in 2021:		Months	
Provide your qualified commuter expenses (for public transportation).			\$
Provide your Form 1099-HC (required to claim health coverage exemption and avoid penalty).			
MICHIGAN			
Provide taxable value of 2021 from property tax form.			\$
MINNESOTA			
Did you pay rent at the tax filing address?	Y	N	Amount
You must send a CRP (Certificate of Rent Paid)			\$
If so, Name and Address of Landlord:			
Number of months rented in 2021:		Months	
Provide property taxes payable statement in 2021.			
K-12 EDUCATION CREDITS – Tuition and fees paid to public or private school. Education supplies for purchase of home computer and educational software up to \$400.			
Student Name	Name & Address of School	Eligible Expense	

Each state has its own tax laws and not every question for every state can be listed here. If you know of specific materials needed for your state please include them with your organizer. If additional information is needed to complete your state return, we will contact you for the needed information.

**** FILING DETAILS AND PAYMENT INFORMATION ****

**Mandatory for e-filing in the hopes to help prevent identity fraud. The following info must be included:
IF MARRIED FILING JOINT, UPDATED INFORMATION MUST BE INCLUDED FOR BOTH FILERS**

Driver's License or State ID Card Number (include State)

Driver's License or State ID Card Number (include State)

Date Issued: _____

Date Issued: _____

Expiration Date: _____

Expiration Date: _____

Expiration Date: You can include a scan of your license as part of your packet. Without this information your refund will be delayed.

We file your federal and state return electronically. In order for us to do so you must fill out Form 8879 with a self-selected PIN number. WE WILL EMAIL YOU FORM 8879 ONCE WE HAVE PREPARED YOUR RETURN. **If you are a past client, your previously selected PIN will be used** (unless you select a new number). If you are a new client, please include a 5 digit PIN with your signature below (PIN must be numbers only). Everyone will receive instructions for completing Form 8879 when we email the form to you.

If you must paper file (mail in) your return, we will return the signature pages of your completed return to you for you to sign and return to us, and then we will return your completed return to you for you to sign and mail to the IRS and to your state.

In order for us to complete your return based on the information you have provided to us, please sign and date below.

Signature of Taxpayer

Signature of Taxpayer's Spouse

Date

5 digit PIN: _____

5 digit PIN: _____ (separate# from spouse's)

IF YOU HAVE BEEN ASSISGNE AN IDENTITY PROTECTION PIN FROM THE IRS PLEASE PROVIDE _____

Do you allow us to communicate with the IRS and your state if they have questions regarding your 2021 return, circle **YES** or **NO**

Payment and Fees

Basic Return – Only \$119!!!

\$139 after 3-1-2022

I AM NO LONGER ABLE TO CHARGE FLAT FEES FOR ADDITIONAL FORMS. IF ADDITIONAL FORMS ARE NEEDED FOR YOUR RETURN, ADDITIONAL COSTS WILL BE BILLED. DEPOSITS CAN STILL BE MADE BASED ON THE FOLLOWING:

Basic Return (\$119/\$139 before/after 3-1-2022)	\$ 119.00 / 139.00	+
Married Joint Filing		
Add \$20	\$ _____	+
Additional State Returns (if more than one state)		
Add \$35 each state	\$ _____	+
Mailing expense for hard copy completed returns		
Add \$10 (see cover sheet)	\$ _____	=
Total DEPOSIT for your return*	\$ _____	

*Due to the complexity of some returns, until completed it is difficult to estimate what additional fees may apply. We will invoice you prior to filing your return.

Please make all checks or money orders payable to: **Flying Filers**

There is a \$25.00 fee for all returned checks.

Paying by Credit Card or E-Check

To prepay, log on to www.flyingfilers.com and pay through the **Payment Options** link. Enter your amount and pay securely through Paypal.