BISHOP & ADKINS, P. A.
612 ROCK SPRING ROAD
BEL AIR, MD 21014
410-893-7453

2019 ENGAGEMENT LETTER

Date:_______________________________

Name :_____________________________

We appreciate the opportunity to work with you. This letter is to specify the terms of our engagement, clarify the nature and extent of the services we will provide, and confirm an understanding of our mutual responsibilities. This letter is also intended to serve as the engagement letter for the tax returns of any minor children we prepare for you, unless you request otherwise. If you would like a separate engagement letter for the tax return(s) of minor children, please let us know in writing.

Please note that you are affirming to Bishop & Adkins, P.A. your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: (1) returning your signed engagement letter to our firm; (2) returning your income tax information to us for use in the preparation of your returns; (3) the submission of the tax returns we have prepared for you to the taxing authorities; or (4) the payment of our return preparation fees.

Engagement Objective and Scope

We will prepare your 2019 federal form 1040 U.S. Individual Income Tax Return and your 2019 resident state individual income tax return.

We will not prepare any tax returns except those identified above, without your written request, and our written consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. 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 and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. This engagement is limited to the professional services outlined above.

CPA Firm Responsibilities

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTSs") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). It is our duty to perform services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

Confidentiality

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both individuals acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. Additional charges will apply for such services.

Estimated tax payments

You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2020 tax year based upon the information you provide to prepare your 2019 tax returns (the “safe harbor” basis) and have no obligation to update recommended payments after the engagement is completed. If you ask us to update your estimated tax payments, additional charges will apply.

Tax planning services

Our engagement does not include tax planning services. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, additional charges will apply.

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, we will confirm this representation in a separate engagement letter.

Arguable Positions

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is substantial support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code (“IRC”), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings and court cases. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability including but not limited to, additional tax, penalties, interest, and related professional fees. In the event, however, that you ask us to take a position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and we assume no liability, and you hereby release us from any liability including but not limited to, additional tax, penalties, interest, and related professional fees.

Record retention

It is our policy to keep records related to this engagement for four years. However, Bishop & Adkins, P.A. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Client Responsibilities

We will provide you with an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You will provide us with all data necessary to prepare your tax returns. Income from all sources, including those outside the U.S., is required. We rely upon the accuracy and completeness of both the information you provide in the income tax organizer and other supporting data you provide in rendering professional services to you.

Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

Personal expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

State and local filing obligations

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you of this responsibility in writing and ask you to contact us. If you ask us to prepare these returns, we may confirm this representation in a separate engagement letter.

U.S. filing obligations related to foreign financial assets

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations. These assets include any ownership interests you directly or indirectly hold in businesses located in a foreign country, and any assets or financial accounts located in a foreign country over which you have signature authority. Based upon the information you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include *Form 8938*, *Statement of Specified Foreign Assets*, and FinCEN *Form 114*, *Report of Foreign Bank and Financial Accounts* (“FBAR”). Failure to file required forms can result in the imposition of both civil and criminal penalties, which may be significant. The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, we may confirm this representation in a separate engagement letter.

Foreign filing obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

Other income, losses and expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

Ultimate responsibility

You have final responsibility for your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness. You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically. In the event that you do not wish to have your tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Timing of the Engagement

We expect to begin our services upon receipt of this executed Agreement, the completed 2019 income tax organizer and all documents requested either in the organizer or by our office. Our services will conclude upon the earlier of: (1) the filing and acceptance of your 2019 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities, (2) written notification by either party that the engagement is terminated, or (3) one year from the execution date of this Agreement.

Extensions of Time to File Tax Returns

The original filing due dates for your tax returns is generally April 15, 2020. **Due to the high volume of tax returns prepared by our firm, we would like to receive the information needed to complete the tax returns no later than March 14, 2020 so that the returns may be completed by the original filing due dates. While we never guarantee returns will be completed by the due date, information received after March 14, 2020 increases the likelihood that returns will not be completed by the due date.**

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 extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date and we may not be able to assist you in determining the taxes owed if we do not receive all of the necessary information from you on a timely basis. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing. Our firm will not file these applications unless we receive an executed copy of this Agreement and your express written authorization to file for an extension. In some cases, your signature may be needed on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.

Penalties and Interest Charges

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities. We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

Professional Fees and Payment Terms

Our fees for this engagement will be based upon the time involved and the complexity of your tax return(s). Invoices for services are due when submitted. Interim invoices may be submitted at periodic dates. If an invoice for services is not paid when submitted, we reserve the right to cease work and withdraw from the engagement.

We appreciate the opportunity to be of service to you and will be pleased to discuss any questions you may have.

Bishop & Adkins, P.A.

Agreed and accepted:

____
Taxpayer signature

____
Spouse signature (if applicable; **required** if joint return)

Comments or Additional Requests:

ORGANIZER

2019	1040	US	Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2019, please check the appropriate box and provide additional information if necessary.

PERSONAL INFORMATION

Yes	No	
☐	☐	Did your marital status change during the year?
☐	☐	Did your address change during the year?
☐	☐	Could you be claimed as a dependent on another person's tax return for 2019?

DEPENDENTS

Yes	No	
☐	☐	Were there any changes in dependents?
		If you have new dependents, or we did not prepare your return last year, please provide social security cards and birth certificates.
☐	☐	Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2019?
☐	☐	Did you have any children under age 19 or full-time students under age 24 at the end of 2019, with interest and dividend income in excess of $1,100, or total investment income in excess of $2,200?

HEALTH CARE COVERAGE

Yes	No	
☐	☐	Did you and your dependents have healthcare coverage for the full-year?
☐	☐	Did you receive any of the following IRS Documents: Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach.
☐	☐	If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship? If you received an exemption certificate, please attach.

INCOME

Yes	No

2019 | 1040 | US | Miscellaneous Questions

☐ ☐ Did you receive unreported tip income of $20 or more in any month?

☐ ☐ Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

☐ ☐ Did you receive any disability income?

☐ ☐ Did you have any foreign income or pay any foreign taxes?

☐ ☐ Did you receive alimony during 2019? If yes, please provide the document containing your alimony terms and agreement. Date of divorce or separation agreement ___________.

☐ ☐ Did you dispose of any investments in a qualified opportunity fund during 2019?

PURCHASES, SALES AND DEBT

Yes No

☐ ☐ Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

☐ ☐ Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

☐ ☐ Did you buy or sell any stocks, bonds or other investment property in 2019?

☐ ☐ Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? If so, please provide settlement sheets for the purchase, sale and/or refinance of all properties involved.

☐ ☐ Did you purchase a home in 2019 and you were overseas on official extended duty?

☐ ☐ Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

☐ ☐ Did you have any debts cancelled or forgiven?

RETIREMENT PLANS

Yes No

☐ ☐ Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

☐ ☐ Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Miscellaneous Questions (Continued)

☐ ☐ Did you transfer or rollover any amount from one retirement plan to another retirement plan?

☐ ☐ Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2019?

EDUCATION

Yes No

☐ ☐ Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

☐ ☐ Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If so, please provide form(s) 1098T and a bursar's account statement for each institution attended.

DEDUCTIONS

Yes No

☐ ☐ Did you incur a loss because of damaged or stolen property in a federally declared disaster area during 2019? If so, please provide supporting documentation.

☐ ☐ Did you work out of town for part of the year?

☐ ☐ Did you use your car on the job (other than to and from work)?

☐ ☐ Did you pay alimony during 2019? If yes, please provide the document containing your alimony terms and agreement. Date of divorce or separation agreement ___________.

ESTIMATED TAXES

Yes No

☐ ☐ Did you apply an overpayment of 2018 taxes to your 2019 estimated tax (instead of being refunded)?

☐ ☐ If you have an overpayment of 2019 taxes, do you want the excess applied to your 2020 estimated tax (instead of being refunded)?

☐ ☐ Do you expect your 2020 taxable income and withholdings to be different from 2019?

MISCELLANEOUS

Yes No

Miscellaneous Questions (Continued)

2019 | 1040 | US | Miscellaneous Questions

☐ ☐ Do you want to electronically file your tax return?

☐ ☐ Do you want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ May the IRS discuss your tax return with your preparer?

☐ ☐ Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

☐ ☐ Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?

☐ ☐ Was your home rented out or used for business?

☐ ☐ Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?

☐ ☐ Did you engage the services of any household employees?

☐ ☐ Were you notified or audited by either the Internal Revenue Service or the State taxing agency during 2019? <u>If so, please provide us with copies of all relevant correspondence.</u>

☐ ☐ Did you or your spouse make any gifts to an individual that total more than $15,000 during 2019, or any gifts to a trust?

☐ ☐ Did your bank account information change within the last twelve months? If you are eligible for a refund and would like it deposited directly into your bank account, please provided a voided, blank check showing the bank's name and routing number and your account number.

☐ ☐ Did you make a contribution to a 529 plan during 2019? <u>If so, please provide documentation showing the plan name, beneficiary name, contribution amounts, and contribution dates.</u>

☐ ☐ Did you receive, sell, send, exchange or otherwise acquire any financial interest in virtual currency?

Miscellaneous Questions (Continued)

2019 | 1040 | US | Tax Organizer

BISHOP & ADKINS, P. A.
612 ROCK SPRING ROAD
BEL AIR, MD 21014
Telephone number: 410-893-7453
Fax number: 410-838-2859
E-mail address:

Tax Return Appointment

Date:
Time:

Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2019 tax return. Please enter all pertinent 2019 information. If you have attached a government form for an item, check the box and do not enter a 2019 amount.

CLIENT INFORMATION

	Taxpayer	Spouse
First name and initial.......		
Last name........................		
Title/suffix.........................		
Social security number....		
Occupation......................		
Date of birth (m/d/y)........		
Date of death (m/d/y)......		
1=blind.............................		
Home phone....................		
Work phone.....................		
Work extension................		
Cell phone........................		
E-mail address................		
Drivers License #.............		
Drivers License State.......		
Issue Date........................		
Expiration Date................		

Address	Street address.............	
	Apartment number......	
	City...............................	
	State.........................	
	ZIP code......................	

DEPENDENTS

	Dependent No.	Dependent No.
First name........................		
Last name........................		
Title/suffix.........................		
Date of birth (m/d/y)........		
Date of death (m/d/y)......		
Date of adoption (m/d/y).		
Social security number....		
Relationship.....................		
Months lived at home......		

WAGES, SALARIES AND TIPS

Employer Name:	2019 Amount	2018 Amount
☐	Attach Forms W-2	
☐		

2019	1040	US	Tax Organizer

Please enter all pertinent 2019 information. If you have attached a government form for an item, check the box and do not enter a 2019 amount.

INTEREST INCOME

Payer Name:

		2019 Amount	2018 Amount
☐		Attach Forms 1099-INT	
☐			

DIVIDEND INCOME

Payer Name:

		2019 Amount	2018 Amount
☐		Attach Forms 1099-DIV	
☐			

PENSION AND IRA INCOME

Payer name:

		2019 Amount	2018 Amount
☐		Attach Forms 1099-R	
☐			

GAMBLING WINNINGS

Payer name:

		2019 Amount	2018 Amount
☐		Attach Forms W-2G	
☐			
	Total gambling losses..		
	Winnings not reported on Form W-2G..		

OTHER GOVERNMENT FORMS - INCOME

		2019 Amount	2018 Amount
☐	Form 1099-B - Sales of stock (also include transaction history).............	Attach Forms 1099	
☐	Form 1099-MISC - Miscellaneous income...		
☐	Form 1099-K - Merchant card and third party network payments..........		
☐	Form 1099-S - Sales of real estate (also include closing statements).....		
☐	Form 1099-G - State tax refunds..	Attach Forms 1099	

Taxpayer:

		2019 Amount	2018 Amount
☐	Form SSA-1099 - Social security benefits...	Attach Forms 1099	
☐	Form 1099-G - Unemployment compensation..		

Spouse:

		2019 Amount	2018 Amount
☐	Form SSA-1099 - Social security benefits...	Attach Forms 1099	
☐	Form 1099-G - Unemployment compensation..		

MISCELLANEOUS INCOME

	2019 Amount	2018 Amount
Alimony received..		
Spouse: Alimony received..		

Other:

	2019 Amount	2018 Amount

2019 | 1040 | US | Tax Organizer

Please enter all pertinent 2019 information. If you have attached a government form for an item, check the box and do not enter a 2019 amount.

RETIREMENT PLAN CONTRIBUTIONS

	2019 Amount	2018 Amount
Taxpayer:		
Traditional IRA contributions (1=maximum)		
Roth IRA contributions (1=maximum)		
Self-employed SEP, SIMPLE, & qualified plan contributions (1=maximum)		
Spouse:		
Traditional IRA contributions (1=maximum)		
Roth IRA contributions (1=maximum)		
Self-employed SEP, SIMPLE, & qualified plan contributions (1=maximum)		

OTHER GOVERNMENT FORMS - DEDUCTIONS

		2019 Amount	2018 Amount
☐	Form 1098-E - Student loan interest	Attach Forms 1098	
☐	Form 1098-T - Tuition and related expenses		

Affordable Care Act

☐	Form 1095-A - Health Insurance Marketplace Statement	Attach Forms 1095
☐	Form 1095-B - Health Coverage	
☐	Form 1095-C - Employer-Provided Health Insurance Offer and Coverage	

ADJUSTMENTS TO INCOME

	2019 Amount	2018 Amount
Taxpayer:		
Self-employed health insurance premiums		
Educator expenses		
Expenses from rental of personal property		
Other adjustments to income:		
______________________		
______________________		
Alimony Paid - Recipient name & SSN		
______________________		
Spouse:		
Self-employed health insurance premiums		
Educator expenses		
Expenses from rental of personal property		
Other adjustments to income:		
______________________		
______________________		
Alimony Paid - Recipient name & SSN		
______________________		

MEDICAL AND DENTAL EXPENSES

	2019 Amount	2018 Amount
Prescription medicines and drugs		
Doctors, dentists and nurses		
Hospitals and nursing homes		
Insurance premiums		
Taxpayer: Long-term care premiums		
Spouse: Long-term care premiums		
Insurance reimbursements		
Out-of-pocket lodging and transportation expenses		
Number of medical miles		

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Please enter all pertinent 2019 information. If you have attached a government form for an item, check the box and do not enter a 2019 amount.

MEDICAL AND DENTAL EXPENSES (Continued)

Other:	2019 Amount	2018 Amount

TAXES PAID

	2019 Amount	2018 Amount
State income taxes - 1/15 payment on 2018 state estimate....................		
State income taxes - paid with 2018 state extension...............................		
State income taxes - paid with 2018 state return.....................................		
State income taxes - paid for prior years and/or to other states.............		
City/local income taxes - 1/15 payment on 2018 city/local estimate........		
City/local income taxes - paid with 2018 city/local extension..................		
City/local income taxes - paid with 2018 city/local return........................		
State and local sales taxes paid (except autos and special items)...........		
Use taxes paid on 2019 purchases...		
Use taxes paid on 2018 state return..		
Sales tax on autos not included above...		
Sales taxes paid on boats, aircraft and other special items.....................		
Real estate taxes - principal residence...		
Real estate taxes - property held for investment......................................		
Foreign income taxes..		
Other:		
☐ Personal property taxes (including automobile fees in some states)........	Attach Tax Notice	

INTEREST PAID

	2019 Amount	2018 Amount
Home mortgage interest and points paid		
☐	Attach Forms 1098	
☐		
Home mortgage interest not on Form 1098 (include name, SSN, & address of payee)		
Points not reported on Form 1098		
Mortgage insurance premiums on post 12/31/06 contracts....................		
Investment interest (interest on margin accounts):		
Passive Interest..		

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Please enter all pertinent 2019 information. If you have attached a government form for an item, check the box and do not enter a 2019 amount.

CASH CONTRIBUTIONS

Note: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contributions date(s), and contribution amount(s).

	2019 Amount	2018 Amount
Volunteer Expenses (out-of-pocket)..		
Number of charitable miles..		

NONCASH CONTRIBUTIONS

Note: No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

MISCELLANEOUS DEDUCTIONS

Union and professional dues..		
Tax return preparation fee..		
Safe deposit box rental..		
Investment expenses..		
Estate tax, section 691(c)...		

Unreimbursed employee expenses:

Other:
