



Brenner Global Associates, LLC
Tax-Year 2021 Welcome Letter and Instructions
Individual Tax Returns
January 2022

Dear Tax Client,

Happy New Year! We look forward to working with you this tax season to prepare your 2021 individual income tax returns. This email provides our general instructions to get started with the tax return preparation process. We primarily use **Intuit Link** and our Supplemental Templates to ask questions and gather documents, and **SmartVault** (our portal) to receive, send, and store your documents and tax returns. You will receive separate invitations and detailed instructions for accessing Intuit Link and SmartVault. We will contact you separately to gather information about your business.

A separate 2021 welcome letter and instructions has been sent to our businesses clients that includes information about preparation of Forms W-2 and 1099, plus other business tax forms.

2021 Tax Organizer from Intuit Link: We use web-based **Intuit Link** (also called our “Organizer”), to gather information necessary to prepare your tax returns. Intuit Link is where you may answer our tax related questions and can attach tax documents for us. Filling-out the tax organizer should be easy, and doing so, along with responding to our templates and other questionnaires, helps us prepare complete and accurate tax returns for you.

Instructions for logging into your Organizer will come from us via Intuit Link with the subject line “Important update about your taxes.” You will receive this notification by **Wednesday, January 19, 2022** (or later if you are new to our services). Please let us know if you haven’t received the Intuit Link invitation. This year we will be sending an email with more detailed information for using Intuit Link and SmartVault.

Please note that there is only one log-in to access your Organizer and only the primary taxpayer will receive the Intuit Link email. Persons filing a joint tax return may share the username and password to Intuit Link and should answer the questions jointly. The primary taxpayer is the first name listed on your jointly filed tax return. The spouse’s name appears as the second name on your jointly filed return. Please respond to the Organizer questions for taxpayer and spouse consistent with how your names appear on your jointly filed tax return.

In addition to the questions that make up our Organizer, returning clients will see a list of requested tax documents prepared from our 2021 tax return files. Please answer all Organizer questions and respond to each document request.

As you respond to questions in the Organizer, you will see a paperclip icon. You may click this icon to upload tax documents relevant to the question. If you do not wish to save tax documents via the Intuit Link Organizer, you may also save your tax documents directly to your personal SmartVault folder, or send by other means. SmartVault provides our portal service and document storage. You will receive separate instructions to access your SmartVault folder.

If you have trouble using Intuit Link, or wish to work with a paper copy of the Organizer, just ask and we will provide a copy of the Organizer in MS Excel to fill-out.

Engagement Letter: For individual tax returns, our engagement letter consists of a summary letter and three attachments. This year, for your convenience, we have attached to Intuit Link a draft of our 2021 engagement letter, which includes Terms and Conditions (Attachment B) and a description of the typical tax services we provide with options to purchase additional services at discounted rates (Options for Tax Services and Tax Return Preparation - Attachment C). Within three weeks after receipt of your Organizer and other tax information (unless your tax returns are prepared under extension), we will provide you with a list of the tax returns we will prepare for you and our estimate of charges as outlined in Attachment A – Scope of Engagement and Estimate of Charges. At that time, we will send a complete engagement letter package to you for your e-signature. E-signing the complete engagement letter confirms that you agree to our terms and conditions, scope of work and fee estimates contained therein. Please note that our Firm will not be engaged to provide tax services until the complete engagement letter is signed. If the filing of your tax return will be extended past the initial deadline of April 18, 2022, we will provide our engagement letter before we begin work on your return later in the year.

Supplemental Templates: To help simplify our Organizer, we have developed templates with supplemental questions. If any of these tax matters apply to you, you will be prompted within the Organizer to fill-out the supplemental templates found on our website, www.bga-cpas.com:

- Rental Properties
- Child and Dependent Care Expenses
- Foreign Earned Income Exclusion and Foreign Housing Exclusion
- Foreign Bank Accounts, Virtual Currency and Foreign Financial Assets
- Home Office Expenses
- Retirement Plans
- Business (including Schedule C single owner businesses)

Please complete and submit these templates using one of our document submission methods. The password to access these templates is BGA2021. The information requested from these templates is essential to preparing your tax returns.

Due Diligence Requirements: The Tax Cut and Jobs Act of 2017 expanded the due diligence requirements tax return preparers must follow to claim certain tax benefits. The IRS requires that we send you personalized emails and/or schedule phone conversations to ensure we have adequately captured and documented the required data and your responses to claim these benefits:

- Child Tax Credit/Other Dependent Credit
- American Opportunity Tax Credit (education credit)
- Head of Household Filing Status

If any of these requirements impact your 2021 return, we will send you supplemental questions to complete the due diligence requirements required to claim the benefit on your 2021 tax return.

Tax Documents: You can submit your 2021 tax documents several ways:

1. Attach your documents within Intuit Link while completing our Organizer following the instructions provided in Intuit Link.
2. Upload your documents directly to your personal SmartVault folder following the instructions provided in the separate email from SmartVault. Existing clients can access the portal with their username and password at <https://www.smartvault.com> and clicking the “Log In” option in the top right corner of the screen. If you do not know your password, follow the above steps and then click “Can’t sign in?” and follow the prompts to reset your password. If you have trouble accessing your account, please let us know. Once your documents have been uploaded to Smartvault, please send us an email.
New clients will receive this invitation email as part of the on-boarding process.
3. Transfer your files to us using [hightail.com](https://www.hightail.com). Hightail.com retains documents temporarily and securely. Hightail does not function on many U.S. government or corporate computers due to firewall configurations. We recommend using a personal computer with medium security settings send documents via Hightail.

Our preferred document submission methods are via Intuit Link or SmartVault.

Please upload only EXCEL, WORD, or PDF documents. Further, please help us by sending only complete and clearly legible copies of documents. **You need to upload each tax document only once; either via the Organizer, or into your SmartVault 2021 Source Documents folder.**

The questions within the Organizer help identify the appropriate tax documents we need to complete your tax returns. Common documents include:

- earnings statements (Form W-2’s),
- income statements (Form 1099’s),
- expense statements (Form 1098’s),
- partnership information statements (Form K-1’s), and
- receipts for all charitable contributions.

We will contact you for any additional supporting documents necessary to complete your tax returns. Please keep us informed via email regarding the status of all your tax documents. **We would appreciate knowing if you are waiting on or missing any document.**

Section 7216 Letter and Security: We have tax return preparers currently living overseas (meet your tax preparers [here](#)). Federal law (Section 7216 of the Internal Revenue Code) requires us to obtain your consent each year in order to disclose your personal information to our overseas team members. If you agree to have your tax return prepared by one of our overseas preparers (Darcie and Megan are experienced CPAs!), we ask that you sign our 7216 Consent Letter and return it to us as soon as possible. The 7216 Consent Letter will be sent to you separately via DocuSign prior to commencement of our work.

We maintain strict policies and procedures to protect our systems and to safeguard your personal information. We are constantly evaluating and updating our software and security systems, and we believe our work environment exceeds IRS requirements for tax return preparers. Specifically, we use

dedicated, single-use personal computers, best in class software, and cloud and data storage services from reputable and tested vendors. We have never had a security incident, and we will work hard to ensure nothing happens in the future. We would be happy to answer any questions regarding our Firm's security systems, policies, and procedures.

Form 2848 - Power of Attorney: As you may be aware, the Internal Revenue Service is facing many issues including administration of economic assistance payments and other law changes as a result of the pandemic. In an effort to coordinate tax reporting and payments with IRS information, this year we are offering our clients the option to provide us with a signed Form 2848 - Power of Attorney (POA) prior to 2021 tax return filing. Doing this proactively should help us gather IRS information, and eliminate, and hopefully resolve, any differences quickly. We will use your POA solely to obtain your transcripts from the IRS. We will be sending you another email requesting your POA if we do not have your POA already on file.

Deadlines: Below is a table summarizing key filing deadlines and the date by which we must have received your documents and completed Organizer in order for us to meet the deadline.

Item	Filing Deadline	Documents Due to BGA
Federal Individual Filing & Payment Deadline*	Monday, April 18, 2022	Sunday, March 20, 2022
Federal Individual Filing Deadline (Living Outside US)**	Wednesday, June 15, 2022	Sunday, May 22, 2022
Federal Individual Filing using Extension***	Monday, October 17, 2022	Sunday, September 18, 2022

*Income taxes must be paid as individuals earn income. **All 2021 federal tax payments must be paid in full by April 18, 2022, to avoid possible late payment penalties and interest.** This is true for individuals filing their tax return by June 15 or October 15, 2022. If you believe you may have underpaid your tax obligations during 2021, please contact us by March 13, 2022, for assistance with preparing a tax estimate for payment by the April 18, 2022 due date. For self-employed persons and businesses, we are also available to assist with 2021 and 2022 estimated tax payments. States and businesses many have different income tax payment due dates.

**If you are living outside of the U.S. on April 18, 2022, the deadline for filing your Federal return is June 15, 2022. No extension for filing by June 15 is required.

***If you are unable to meet the document submission deadline or have unforeseen complications with your 2021 tax returns, we may need to extend the filing of your tax returns until October 15, 2022. There is no penalty for filing a tax extension until October 15, 2022.

We look forward to working with you this tax season! Please contact us if you have any questions.

Sincerely yours,

The Team at Brenner Global Associates, LLC

Other 2021 mailings from Brenner Global Associates:

- Year End Reminders for Businesses: Accounting, Bookkeeping, Taxes, W-2 and 1099 Reporting
- SmartVault Access & Intuit Link Tax Questionnaire
- Form 7216
- Request for Power of Attorney