



S. Landau Services
Steven Landau, E.A., CFP®
5606 14th Ave. NW, Suite C
Seattle, WA 98107-3715

PHONE: (206) 784-1070
FAX: (206) 789-1719

EMAIL: Steven@SLandauServices.com
WEB: www.SLandauServices.com

To our valued clients,

January 4, 2021

Goodbye 2020! Most of us are glad to see you go! Just one last thing—we need to file taxes to close out the year.

Much like the rest of our lives, tax season will look a little different. In the interest of safety and health, we will not see clients in the office and will instead hold phone appointments.

 This year, you can complete and sign all of our required client forms online. No printer required! To complete them online, visit our home page, click **Forms & Links**, and then and choose **Forms**. The forms are password protected; please call the office for the password. If you prefer to complete these forms on paper, please print the forms at the end of this packet.

We cannot start work on your return until we receive the completed forms and a \$300 deposit. If you took advantage of the prepay offer in September, you're all set! Otherwise, please make a payment online or by check when you send your papers.

You can send us your tax documents in these ways:

- ❖ Online, using our SafeSend secure upload. Access it from our homepage www.SLandauServices.com by clicking **Send Secure Documents** button.
- ❖ By mail.
- ❖ By dropping them off in our locked mailbox to the left of our front door. **Parking is accessible from the alley on NW 56th St. in spots labeled "SLS."**

Once we have your tax papers and completed forms, please schedule a phone call appointment by visiting www.SLandauServices.com, and use the **Schedule Now** button. You will be redirected to our online calendar. Returning clients can book an *"Existing Tax Client: Start Your Return – Phone Call"* appointment. If you are a new client or if we haven't prepared your taxes before, please choose *"New Tax Client: First Appointment – Phone Call"* appointment. If you prefer, call the office to schedule.

When your return is ready, we will schedule a time to review it, answer questions, and discuss the coming year. Once we receive the signature forms and payment, we will electronically file the return(s), and you'll be done!

Thank you again for your business. I look forward to serving you.

Sincerely,

Steven Landau

P.S. Your referrals to friends and family who could use our services are always welcome!



S. Landau Services
Steven Landau, E.A., CFP®
5606 14th Ave. NW, Suite C
Seattle, WA 98107-3715

PHONE: (206) 784-1070
FAX: (206) 789-1719

EMAIL: Steven@SLandauServices.com
WEB: www.SLandauServices.com

Checklist of Things to Send for Your Tax Appointment

- Current mailing address, email, phone *especially if changed from last year***
- Last year's tax return (*new clients*)
- Driver's license or passport (copy only if sending) (*new clients*)
- Social Security numbers and dates of birth for all dependents (*new clients/new dependents*)
- W-2 forms for wages and last paystub of the year (if available)
- 1099 forms for interest, dividends, retirement, unemployment, stock/mutual fund sales, gambling and other income
- Year-end statements from mutual funds and brokerage accounts
- IRA year-end statements
- K-1 forms from partnerships, S corporations, estates and trusts
- Rental or self-employment income and expenses
- Purchase and sale information for anything sold during the year (Bitcoin, car, eBay, etc.)
- Closing document/HUD statement from purchase, sale, or refinance of your home
- Information relating to foreign income and/or foreign bank accounts
- All other statements of income
- Medical expenses (*if anticipated to exceed 7.5% of your income*)
- Form 1099-SA from Health Savings Accounts showing amounts distributed to you
- Form 1095-A, Health Insurance Verification, if you purchased your coverage on the Marketplace Exchange
- Records of estimated taxes paid (dates and amounts)
- Property tax statements
- 1098 forms for mortgages or home equity lines of credit; **we'll also be asking you how the funds are being used**
- Donations of money to charity (*letter from organization for any single gift of \$250 or more*)
- Donations of property to charity (*letter from organization for any single gift valued at \$250 or more*)
- Volunteer expenses and mileage
- Washington residents*: RTA tax from vehicle registration
- Amounts related to higher education (including Form 1098-T for tuition paid, Form 1098-E for student loan interest, and/or Form 1099-Q for 529 plan distributions)
- Investment-related expenses
- Child care provider's name, address, taxpayer identification number, and amount paid (including amounts paid for summer day camp)



S. Landau Services
 Steven Landau, E.A., CFP®
 5606 14th Ave. NW, Suite C
 Seattle, WA 98107-3715

PHONE: (206) 784-1070
 FAX: (206) 789-1719

EMAIL: Steven@SLandauServices.com
 WEB: www.SLandauServices.com

FAIR MARKET VALUE GUIDE FOR NON-CASH CHARITABLE CONTRIBUTIONS

MEN'S CLOTHING	Sweaters \$1 - \$6	Dining room set (complete) \$150 - \$900
Accessories \$2 - \$8	Swimsuit \$1 - \$6	Dressers \$25 - \$100
Belts/leather \$5 - \$15	T-shirts \$1 - \$3	End tables \$5 - \$20
Belts/not leather \$2 - \$6	Vests \$1 - \$3	High chair \$10 - \$50
Boots \$6 - \$18	INFANTS	Kitchen set \$35 - \$120
Coats \$15 - \$60	0 - 4T \$3 - \$5	Mattress/box spring \$10 - \$50
Jackets \$8 - \$25	Baby clothes \$1 - \$15	Play pen \$4 - \$30
Jeans \$4 - \$21	Coat to 4T \$5 - \$8	Recliners \$30 - \$50
Shirts \$3 - \$12	ELECTRICAL ITEMS	Sofa \$30 - \$150
Shoes \$4 - \$25	Calculator \$5 - \$15	Wardrobe \$20 - \$100
Shorts \$4 - \$10	Camera \$20 - \$200	Wooden trunk \$5 - \$70
Ski suit \$14 - \$20	Coffee maker \$4 - \$15	TEXTILES
Slacks \$5 - \$12	Curling iron \$2 - \$5	Bath towel \$2 - \$6
Sleepwear \$2 - \$10	DVD player \$8 - \$15	Bedspreads \$8 - \$24
Suits \$15 - \$40	Lamps/floor \$5 - \$30	Blankets \$2 - \$15
Sweat clothes \$2 - \$12	Lamps/table \$4 - \$12	Curtains \$2 - \$12
Sweaters \$5 - \$15	Phone \$5 - \$50	Dish towel \$1 - \$2
Swimwear \$4 - \$12	Radio \$5 - \$20	Drapes \$7 - \$30
T-shirts \$1 - \$6	Small appliances \$2 - \$8	Mattress pads \$2 - \$8
Ties \$1 - \$5	Stereo system \$15 - \$75	Pillows \$2 - \$8
Tuxedo \$10 - \$60	Television \$60 - \$170	Quilts \$8 - \$24
Wallets \$2 - \$6	Vacuum cleaner \$15 - \$65	Rugs \$3 - \$10
WOMEN'S CLOTHING	VCR \$8 - \$15	Sheets \$2 - \$8
Belts/leather \$5 - \$15	COMPUTERS	Tablecloth \$3 - \$5
Belts/not leather \$2 - \$6	Monitors \$5 - \$50	Throw rugs \$3 - \$12
Boots \$6 - \$18	Printers \$5 - \$150	Towels \$2 - \$6
Coats \$7 - \$40	Systems \$100 - \$400	BOOKS, RECORDS, ETC.
Dresses/evening wear \$10 - \$60	KITCHEN ITEMS	CDs \$2 - \$5
Dresses/everyday \$4 - \$20	Baking pans \$1 - \$3	DVDs \$2 - \$5
Hospital wear \$3 - \$5	Gadgets \$1 - \$2	Hard cover books \$1 - \$3
Intimate apparel \$3 - \$8	Glasses/mugs \$1 - \$2	Paperback books \$1 - \$2
Jeans \$4 - \$21	Plates \$1 - \$3	Records \$1 - \$2
Purses \$3 - \$20	Pots and pans \$1 - \$3	TOYS, GAMES
Shirts/blouses \$2 - \$12	SPORTING GOODS	Puzzles \$1 - \$2
Shoes \$4 - \$25	Bicycles \$12 - \$60	Board games \$1 - \$3
Shorts \$1 - \$9	Exercise equipment \$5 - \$200	Stuffed animals \$1 - \$2
Skirts \$3 - \$12	Fishing rods \$5 - \$25	APPLIANCES
Slacks \$3 - \$12	Golf clubs \$2 - \$25	Air conditioner \$20 - \$90
Sleepwear \$4 - \$12	Skates \$3 - \$15	Dryer \$45 - \$90
Suits \$5 - \$30	Skis \$5 - \$50	Fan \$3 - \$25
Sweat clothes \$2 - \$12	Sled \$5 - \$15	Gas stove \$50 - \$125
Sweaters \$5 - \$20	Tennis rackets \$3 - \$10	Heaters \$8 - \$22
Swimwear \$4 - \$12	Tricycles \$5 - \$20	Iron \$3 - \$10
Tanks \$1 - \$6	Wagon \$5 - \$40	Microwave \$10 - \$50
T-shirts \$1 - \$6	FURNITURE	Refrigerator \$75 - \$250
Vests \$3 - \$9	Bed/complete (double) \$50 - \$170	Toaster \$4 - \$12
Wedding dress \$25 - \$60	Bed/complete (single) \$35 - \$100	Washing machine \$40 - \$150
CHILDREN'S CLOTHING	Bedroom set (complete) \$250 - \$500	MISCELLANEOUS
Belts/leather \$3 - \$9	Chairs \$5 - \$15	Lawn mower \$25 - \$100
Belts/not leather \$1 - \$2	Chest \$25 - \$95	Luggage \$5 - \$15
Coats \$5 - \$20	China cabinet \$85 - \$300	Organ/Piano \$50 - \$200
Dresses \$2 - \$6	Coffee tables \$15 - \$65	Pictures \$2 - \$10
Jeans \$3 - \$10	Crib with mattress \$25 - \$100	Riding mower \$50 - \$300
Pants \$2 - \$12	Desks \$25 - \$140	
Shirts \$2 - \$6		
Shoes \$2 - \$8		
Shorts \$1 - \$6		
Skirts \$1 - \$6		
Sleepwear \$1 - \$6		
Sweat clothes \$1 - \$6		

Note: The price ranges shown represent a compilation based on valuation guides published by various charitable organizations. The taxpayer is responsible for establishing actual value of items donated.

PLANNING TIP:

Most cell phones today can take pictures. Take a picture of all items donated. Keep the electronic pictures for proof the items were in good or better condition at the time they were donated.

RECORDKEEPING RULES FOR CHARITABLE CONTRIBUTIONS

To help substantiate a deduction for the fair market value of used items donated to charity, make a list of each item donated on a separate sheet of paper along with the following information.

- Name and address of charity.
- Date items were donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time they were donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

Securities offered through Avantax Investment Services™, Member FINRA, SIPC,
 Investment Advisory Services offered through Avantax Advisory Services™,
 Insurance services offered through Avantax Insurance Agency™

S. Landau Services is not a registered broker/dealer or registered investment advisory firm.



Special notice regarding the substantiation of certain charitable donations

Every gift of \$250 or more must have proof of payment (canceled check, bank/credit card statement, or receipt) and **REQUIRES** a letter or email from the organization acknowledging the gift. The letter **MUST** include language to the effect:

“No goods or services were received in exchange for the donation.”

If there was an exchange of goods or services, the value must be stated in a letter or email addressed to you **prior to having us file your tax return**. Without this documentation, your deduction is not allowed.

If you frequently give at the \$250 level, consider making those gifts in the amount of \$249 instead. Multiple, smaller gifts totaling \$250 or more do **NOT** require this extra step (for example, checks for \$50 per week to church do not require that you receive a letter; your canceled check is sufficient proof.)

If you are contemplating a large gift – particularly if you’re considering bundling several years’ gifts into one year – let’s discuss the use of charitable gift funds and/or appreciated securities to make the most out of your donation.

There are numerous court cases where the acknowledgement from the charity was received **AFTER** the taxpayer filed their return; the IRS wins every time.



S. Landau Services
Steven Landau, E.A., CFP®
5606 14th Ave. NW, Suite C
Seattle, WA 98107-3715

PHONE: (206) 784-1070
FAX: (206) 789-1719

EMAIL: Steven@SLandauServices.com
WEB: www.SLandauServices.com

Pricing and Billing Policies in effect: October 1, 2020

For all full-service tax clients (those for whom this firm prepares a Federal and state income tax return, if applicable), the following policies apply:

Realizing that financial matters do not have a “time” or a “season,” we encourage all clients to contact our office with any questions that may have an impact on their tax situation. To accommodate as many inquiries as possible, the full-service tax service includes approximately 30 minutes of discussion, question/answer, or limited research (separate from the preparation of your current year returns) at NO CHARGE. Once that period has been exhausted in a calendar year, phone calls, meetings and research are billed at the current hourly rate, presently \$250 per hour, plus expenses. Billing occurs on the first of the following month, with payment expected within 15 days of receipt of our invoice. Minimum monthly billing (for any month with hourly charges) is \$65. If we don’t receive payment by the last day of the month, we will send a second notice with a \$15 late fee. Additionally, we will perform no further work, including tax return preparation, until the account is back in good standing.

We calculate income tax return preparation fees on a per-form basis. Each form used in computing a tax return has a fee associated with it. Tax return fees are generally the sum of the per-form fees. Unusual or extensive research, including cost basis research and/or calculation, and special handling (such as mailing returns to tax agencies on your behalf, etc.) is billed at the hourly rate plus expenses.

For clients that are NOT full-service tax clients the following policies apply:

Work is performed for an hourly fee. As of October 1, 2020, that rate is \$250 per hour plus expenses. Billing occurs on the first of the following month, with payment expected within 15 days of receipt of our invoice. For any month with hourly charges, our minimum monthly billing is \$65. If we don’t receive payment by the last day of the month, we will send a second notice with a \$15 late fee. Additionally, we will perform no further work, including tax return preparation, until the account is back in good standing.

For all clients:

We require twenty-four hours’ notice to cancel or reschedule an appointment. We may assess a \$75 fee for a short-notice cancellation, late arrival, or appointment no-show.

Fees can be paid with cash, check, or via credit card. We accept credit cards by phone, in person, or on our website.

We negotiate other work can be negotiated on a per-project basis.

Thank you for allowing this firm to be of service to you. Your trust is greatly appreciated. We provide this notice to reduce misunderstandings.



S. Landau Services
 Steven Landau, E.A., CFP®
 5606 14th Ave. NW, Suite C
 Seattle, WA 98107-3715

PHONE: (206) 784-1070
 FAX: (206) 789-1719

EMAIL: Steven@SLandauServices.com
 WEB: www.SLandauServices.com

Price Schedule in effect: October 1, 2021

Personal income tax returns – selected form pricing (not exhaustive)

Form 1040, U.S. Individual Income Tax Return – base rate		\$425
Schedule A, Itemized Deductions		50
Schedule B, Interest and Dividends		15
Schedule C, Self-Employment Income (each)		195
Schedule SE, Self-Employment Tax (each)		15
Form 8829, Business Use of Home (each)		40
Schedule D, Capital Gains and Losses		50
Form 8949, Sales and Other Dispositions of Capital Assets (each)		15
Schedule E, Supplemental Income and Loss (rental income, per property)		175
Schedule H, Household Employment Taxes		40
Form W-2, 1099-R, Social Security (each)		15
Schedule K-1 (partnership, estate, trust, S corp) (each)	<i>Starting at:</i>	35
Form 6251, Alternative Minimum Tax		40
Form 1095-A, Health Insurance Verification		25
Depreciation schedules, asset tracking (Schedules C & E)		varies
Various credits (education, childcare, etc.)		varies
Worksheets (carryovers, special tax calculations, etc.)		varies
Other forms and schedules		<i>available upon request</i>

Form 1040X, Amended U.S. Individual Income Tax Return *Starting at:* \$425

State income tax returns *Starting at:* \$130

Extensions \$25

Foreign Bank Account Report

Treasury Department Form 114, Foreign Bank Account Report *Starting at:* \$125

Re-work a return

Revise and recompile a return upon discovery of new information *Starting at:* \$95

(over 5)

Securities offered through Avantax Investment ServicesSM, Member FINRA, SIPC,
 Investment Advisory Services offered through Avantax Advisory ServicesSM,
 Insurance services offered through Avantax Insurance AgencySM





S. Landau Services
 Steven Landau, E.A., CFP®
 5606 14th Ave. NW, Suite C
 Seattle, WA 98107-3715

PHONE: (206) 784-1070
 FAX: (206) 789-1719

EMAIL: Steven@SLandauServices.com
 WEB: www.SLandauServices.com

Price Schedule in effect: October 1, 2021

Business, Entity, and Gift Tax returns

Form 1120S, U.S. Income Tax Return for an S Corporation	<i>Starting at:</i>	\$700
Form 1065, U.S. Return of Partnership Income	<i>Starting at:</i>	\$700
Form 1120H, U.S. Income Tax Return for Homeowners Assoc.	<i>Starting at:</i>	\$350
Form 1041, U.S. Income Tax Return for Estates and Trusts	<i>Starting at:</i>	\$600
Form 709 Gift Tax Returns	<i>Starting at:</i>	\$250
Washington & Seattle B&O/Excise Tax Return	<i>Starting at:</i>	\$35
Extensions		\$25

Employment-related taxes

Form W-2, Wage and Tax Statement	First form:	\$55
	Each add'l:	\$20
Form 1099-MISC, Miscellaneous Income	First form:	\$55
	Each add'l:	\$20
Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return		\$75
Form 941, Employer's QUARTERLY Federal Tax Return		\$75
Form 944, Employer's ANNUAL Federal Tax Return		\$75

Rush work surcharge

Required information is received less than 15 days prior to due date	<i>Starting at:</i>	\$195
--	---------------------	-------

Hourly rate

Consultations, research, scenario modeling, etc.		\$275
--	--	-------

Securities offered through Avantax Investment ServicesSM, Member FINRA, SIPC,
 Investment Advisory Services offered through Avantax Advisory ServicesSM,
 Insurance services offered through Avantax Insurance AgencySM





S. Landau Services
Steven Landau, E.A., CFP®
5606 14th Ave. NW, Suite C
Seattle, WA 98107-3715

PHONE: (206) 784-1070
FAX: (206) 789-1719

EMAIL: Steven@SLandauServices.com
WEB: www.SLandauServices.com

S. Landau Services Privacy Policy

Your non-public personal information is collected from various sources:

- Information received from you on tax organizers, worksheets, client questionnaires, applications, and other financial documentation you provide.
- Information you provide via personal interviews telephone conversations, faxes and e-mails.
- Information about your transactions with the firm.
- Information received about you from consumer reporting agencies (if background or credit checks are conducted on your behalf).

DISCLOSURE/USE

Because Steven Landau is affiliated with Avantax Wealth ManagementSM (**Avantax**) for his investment and wealth management services, all email to and from our organization is “cloned” and available to Avantax. Unless you specifically authorize us to disclose your tax return information to generate financial products and services recommendations, your non-public personal information is not otherwise disclosed to any person or party, except as required by law or to facilitate filing your tax return.

Upon closing your account, your non-public personal information will not be disclosed to any person or party unless required by law.

SECURITY

Access to your information is restricted in a variety of ways:

- Only to those employees who have a need to know in order to provide products or services to you.
- Physical security, electronic security safeguards and strict procedural measures consistent with federal standards are in place to protect your non-public personal information.

Your privacy is important. Please trust that protecting your information is equally important. Please call if you have any questions.

Rev 1-4-2021

