



MODUS OPERANDI 2021

Rev 2021-01-29

Dear Clients and Friends,

The IRS has published the Yearly Average Currency Exchange Rates to use in preparing your 2020 U.S. tax return <https://www.irs.gov/individuals/international-taxpayers/yearly-average-currency-exchange-rates>. **To obtain your US\$ values, divide the EURO values by 0.877.**

In my 6 November 2020 email I informed you of US-Tax-Italy's affiliation with Universal-Tax-Professionals. Consequently, the **MODUS OPERANDI** going forward is as follows:

1. Most 2020 tax year returns will be prepared by Universal-Tax-Professionals (Josh, Asher or John). Some PAPER FILE tax returns will be prepared by US-Tax-Italy (me).
2. If you already have been serviced by Universal-Tax-Professionals, email your 2020 tax data directly to josh@universaltaxconsultants.com, with copy to ustaxitaly@gmail.com (for my review and comments - IMPORTANT).
3. For those whose tax returns were prepared by US-Tax-Italy, email everything to ustaxitaly@gmail.com. I will review and annotate your data before forwarding it to Universal-Tax-Professionals. The completion of a Questionnaire is required, so when ready, request your Questionnaire!
4. Tax returns that can be e-filed, must be e-filed (generally Single, Married-Filing-Jointly, or Head-of-Household must be e-filed, while Married-Filing-Separately with NRA spouse cannot be e-filed). If you specifically do NOT wish to e-file, you will be required to sign a waiver to that effect.
5. The filing deadline is June 15 (October 15 with extension). We need your tax data at least 30 days before the deadline, but the earlier the better. If necessary, request an extension (Recommended)!

Attached are:

1. Our Price List. All prices are in US\$.
2. A U.S. Tax Compliance Information Sheet.
3. An Italian Tax Compliance Information Sheet. (Note: We do not prepare Italian Tax Returns)
4. Our Client Tax Questionnaire (mandatory)

Questions or concerns?

Do not hesitate to call me at +39.328.162.0531. If I am busy, I will call back.

Stay safe!

ALEXANDER v.PINOCI

AFFILIATED WITH UNIVERSAL TAX PROFESSIONALS

