

**Prepared By:**

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**Prepared For:**

**2022 Client Organizer**

Dear :

We have prepared the enclosed Tax Organizer, which is designed to help you gather tax information needed to prepare your 2022 personal income tax return. We have preprinted certain information from your 2021 personal income tax return to help you complete the Tax Organizer with minimal time and effort. The prior year amounts are for comparison purposes only; you do not need to change these amounts.

In your Tax Organizer, social security numbers and bank account numbers have been replaced with asterisks to protect your privacy and personal information. Please notify us if any of this information has changed. Then, when you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy and report any discrepancies to our office immediately.

Enter 2022 information on the Tax Organizer sheets provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections. The Tax Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for other information not provided in the Tax Organizer.

**Whether you choose to complete this organizer or not, please sign and date the engagement letter on the front of the organizer and return it with your tax documents.** We will also need the following:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, virtual currencies, etc.
- Schedule K-1 showing income from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions.
- Information on any cancellation or modification of debt.
- Copies of closing statements regarding the refinance, sale, or purchase of real property.
- Copies of invoices and sales tax receipts for any vehicle purchases.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Six-digit Identity Protection PIN if sent to you by the IRS.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax returns from the last three years, if not prepared by this office.

Include all other information that we may need to prepare your returns or to evaluate your tax situation.

Please be aware that the IRS does not initiate contact by phone, email, text messages, or social media. Such contact is typically a phishing scam and should be reported to the IRS by email to [phishing@irs.gov](mailto:phishing@irs.gov). Please contact our office regarding any correspondence that you receive from a taxing authority.

**Submit complete information well before March 24, 2023 to allow us to prepare your returns prior to the April 15, 2023 deadline.** We do not automatically file tax extensions for clients, you must notify us in writing or e-mail if you need us to file an extension. An extension does not relieve you from paying any tax due by the due date; you may be subject to penalties and interest.

Thank you for the opportunity to serve you.

Kongs & Seib, PA

## 2022 TAX ENGAGEMENT FOR \_\_\_\_\_

We appreciate the opportunity to work with you. This letter is required to specify and confirm the terms of our engagement with you and to clarify our mutual responsibilities in the preparation of your tax returns. The law provides various penalties that may be imposed on taxpayers, and potentially on us as return preparers, for failure to observe due care in reporting for income tax returns or when there is an understatement of tax liability. Therefore, we require you to confirm the following arrangements concerning the nature and limitations of the services we will provide by reading, signing and returning this engagement letter to our firm.

Kongs & Seib, P.A. will prepare your 2022 federal Form 1040, resident state, and the following requested (\_\_\_\_\_) state/local income tax return(s) and related forms and schedules from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. If you have taxable activity in a state/locality other than those that you specifically requested returns for, you are responsible for providing our firm with all information necessary to prepare any additional applicable state/local income tax returns as well as informing us of the applicable states/localities. Our services are not intended to determine whether you have filing requirements in state(s)/localities other than those you request.

US citizens and resident aliens are required to report worldwide income on their US tax return. You are responsible to provide to us any and all information regarding income derived from or in a foreign country or investments or accounts in a foreign country. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required United States federal tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and we will not prepare or file any applicable disclosure forms. We will not prepare returns for any other countries. You are responsible for any foreign country tax or reporting requirements.

In addition, the Internal Revenue Service requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations, a foreign-owned US corporation or a foreign corporation engaged in a U.S. trade or business or a U.S. transferor of property to a foreign corporation. You are responsible for informing us if you fall into one of the above reporting categories and you agree to provide us with the information necessary.

When a self-employed taxpayer reduces taxable income through tax deductions there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and their dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents.

You are responsible to provide to us information on all income you received from all activities including barter, cryptocurrency, cryptocurrency mining, consumer-to-consumer activity, cash-based revenues and all other income whether received in-person, in-kind, or electronically. Cryptocurrency activity may require reporting on tax returns filed with other countries. We have not determined if such returns are due nor have we been hired to determine filing requirements or file any tax returns for foreign countries.

You confirm that you have or will timely file any applicable required Forms W-2 and W-3 with the Social Security Administration and IRS for business employees or home-workers.

State sales tax laws regarding the collection and remittance of sales tax by both in state and out of state business and individual sellers of goods and in some case services require separate registration, collection, filing and payment with many states. We are not engaged to, nor will we, determine whether individual state sales tax rules apply to your business, if any. Determination of whether an individual state's sales tax rules apply to your activities are your responsibility. Failure to register and file with an appropriate state may expose you to severe penalties.

We do not keep original client records, so we will return those to you at the completion of the services rendered. It is also your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. It is our firm's policy to retain copies of your tax returns for seven years, after which they will be destroyed. Your signature on Form 8879 acknowledges your receipt of the original documents provided to us.

We do not automatically file tax extensions for clients-you must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to

each investment being considered. We do not and will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

Your returns may be selected for review by the taxing authorities. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, and the required documents to support charitable contributions for three years from the filing date. It is also your responsibility to carefully examine and approve your completed tax returns before signing them and the filing with the tax authorities or signing and returning the electronic filing authorization forms. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist.

Fees for our services will be at our standard rates plus expenses. Our fees do not include responding to inquires or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. All invoices are due and payable upon presentation, and past due invoices will be subject to a finance charge of 18% per annum.

To the fullest extent permitted by law, you agree to limit our liability to you for any and all claims, losses, costs, and damages of any nature whatsoever, so that our total aggregate liability to you shall not exceed our total fee for services rendered under this agreement. The parties intend and agree that this limitation apply to any and all liability or cause of action against us, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period, beginning upon the date of the tax professional's signature on the tax returns covered by this engagement letter, to bring claim against us for errors and omissions.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

If you utilize our secure web portals, your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal may be terminated no later than 30 days after the earlier of your or our termination of services under this agreement or upon completion of your tax return. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices.

This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us.

If any dispute arises among the parties, they agree to try in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be shared equally by all parties. In agreeing to arbitration, we both acknowledge that in the event of a dispute, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Please sign and date this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. We are pleased to have you as a client and appreciate this opportunity to be of service.

Accepted by: \_\_\_\_\_ Date: \_\_\_\_\_ Date: \_\_\_\_\_  
(Taxpayer) (Spouse, if applicable)

## Questions

Please check the appropriate box and include all necessary details and documentation.

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>Personal Information</b>  |                          |                          |
| Did your marital status change during the year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____   |                          |                          |
| Did you live separately from your spouse during the last six months of the year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did your address change from last year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Can you be claimed as a dependent by another taxpayer?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter for filing returns in 2022.  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>COVID-19 Information</b>  |                          |                          |
| Did you receive State and Local Fiscal Recovery Funds (SLFR) under a program to support those negatively impacted by the COVID-19 pandemic for helping you with your mortgage insurance and/or home purchases, such as funds to pay some or all of the down payment and closing costs associated with your purchase of a home? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a Paycheck Protection Program (PPP) loan?  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, did you apply for Paycheck Protection Program (PPP) loan forgiveness?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay emergency sick leave wages to a household employee?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay emergency family leave wages to a household employee?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Dependent Information</b>   |                          |                          |
| Were there any changes in dependents from the prior year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____   |                          |                          |
| Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,300?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have dependents who must file a tax return?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you provide over half the support for any other person(s) other than your dependent children during the year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay for child care while you worked, looked for work, or while a full-time student?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Is there any other person(s) who lived with you more than half the year but not claimed by you last year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any expenses related to the adoption of a child during the year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?   | <input type="checkbox"/> | <input type="checkbox"/> |

Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter for use during 2022

p p

### **Purchases, Sales and Debt Information**

Did you start a new business or purchase rental property during the year?

p p

Did you sell, exchange, or purchase any assets used in your trade or business?

p p

Did you acquire a new or additional interest in a partnership or S corporation?

p p

Did you sell, exchange, or purchase any real estate during the year?

p p

Did you purchase or sell a principal residence during the year?

p p

Did you foreclose or abandon a principal residence or real property during the year?

p p

Did you acquire or dispose of any stock during the year?

p p

Did you take out a home equity loan this year?

p p

Did you refinance a principal residence or second home this year?

p p

Did you sell an existing business, rental, or other property this year?

p p

Did you lend money with the understanding of repayment and this year it became totally uncollectable?

p p

Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?

p p

Did you purchase a qualified plug-in electric drive vehicle this year?

p p

### **Income Information**

Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?

p p

Did you receive any income from property sold prior to this year?

p p

Did you receive any unemployment benefits during the year?

p p

Did you receive any disability income during the year?

p p

Did you receive any Medicaid waiver payments as difficulty of care during the year?

p p

Did you receive tip income not reported to your employer this year?

p p

Did any of your life insurance policies mature, or did you surrender any policies?

p p

Did you receive any awards, prizes, hobby income, gambling or lottery winnings?

p p

Did you receive any income considered to be nonemployee compensation?

p p

Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?

p p

Do you expect a large fluctuation in income, deductions, or withholding next year?

p p

Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork, or used digital assets to pay for goods or services)?

p p

### **Retirement Information**

Are you an active participant in a pension or retirement plan?

p p

Did you receive any Social Security benefits during the year?

p p

Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

p p

If yes, were any withdrawals due to a Federally declared disaster?

p p

If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2022?

p p

Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?

p p

Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

p p

### **Education Information**

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?

p p

Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?

p p

|  |          |          |
|--|----------|----------|
| Did anyone in your family receive a scholarship of any kind during the year?   | <b>p</b> | <b>p</b> |
| If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?  | <b>p</b> | <b>p</b> |
| Did you make any withdrawals from an education savings or 529 Plan account?  | <b>p</b> | <b>p</b> |
| If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?                                     | <b>p</b> | <b>p</b> |
| Did you make any contributions to an education savings or 529 Plan account?  | <b>p</b> | <b>p</b> |
| Did you pay any student loan interest this year?   | <b>p</b> | <b>p</b> |
| Did you cash any Series EE or I U.S. Savings bonds issued after 1989?  | <b>p</b> | <b>p</b> |
| Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education? | <b>p</b> | <b>p</b> |

**Health Care Information**

|  |          |          |
|--|----------|----------|
| Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. | <b>p</b> | <b>p</b> |
| Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?   | <b>p</b> | <b>p</b> |
| Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?   | <b>p</b> | <b>p</b> |
| Did you make any contributions to a Health savings account (HSA) or Archer MSA?  | <b>p</b> | <b>p</b> |
| Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?  | <b>p</b> | <b>p</b> |
| Did you pay long-term care premiums for yourself or your family?   | <b>p</b> | <b>p</b> |
| Did you make any contributions to an ABLE (Achieving a Better Life Experience) account?  | <b>p</b> | <b>p</b> |
| Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account?   | <b>p</b> | <b>p</b> |
| If you are a business owner, did you pay health insurance premiums for your employees this year?   | <b>p</b> | <b>p</b> |

**Itemized Deduction Information**

|  |          |          |
|--|----------|----------|
| Did you incur a casualty or theft loss or any condemnation awards during the year?   | <b>p</b> | <b>p</b> |
| If yes, did the loss occur in a Federally declared disaster area?  | <b>p</b> | <b>p</b> |
| Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?  | <b>p</b> | <b>p</b> |
| Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made. | <b>p</b> | <b>p</b> |
| Did you donate a vehicle or boat during the year?  | <b>p</b> | <b>p</b> |
| Did you pay real estate taxes for your primary home and/or second home?  | <b>p</b> | <b>p</b> |
| Did you pay any mortgage interest on an existing home loan?  | <b>p</b> | <b>p</b> |
| Did you incur interest expenses associated with any investment accounts you held?  | <b>p</b> | <b>p</b> |
| Did you make any major purchases during the year (cars, boats, etc.)?  | <b>p</b> | <b>p</b> |
| Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?  | <b>p</b> | <b>p</b> |

**Miscellaneous Information**

|   |          |          |
|---|----------|----------|
| Did you make gifts of more than \$16,000 to any individual?   | <b>p</b> | <b>p</b> |
| Did you utilize an area of your home for business purposes?   | <b>p</b> | <b>p</b> |
| Did you engage in any bartering transactions?   | <b>p</b> | <b>p</b> |
| Did you retire or change jobs this year?  | <b>p</b> | <b>p</b> |
| Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty? | <b>p</b> | <b>p</b> |
| Did you pay any individual as a household employee during the year?   | <b>p</b> | <b>p</b> |

|  |   |   |
|--|---|---|
| Did you make energy efficient improvements to your main home this year?  | p | p |
| Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?  | p | p |
| Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country? | p | p |
| Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?  | p | p |
| Did you receive correspondence from the State or the IRS?<br>If yes, explain: _____  | p | p |
| Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?   | p | p |
| Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.  | p | p |



General: 1040

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) \_\_\_\_\_

Mark if you were married but living apart all year \_\_\_\_\_ Mark if your nonresident alien spouse does not have an ITIN \_\_\_\_\_

Taxpayer Spouse

Social security number \_\_\_\_\_

First name \_\_\_\_\_

Last name \_\_\_\_\_

Occupation \_\_\_\_\_

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank) \_\_\_\_\_

Mark if legally blind \_\_\_\_\_

Mark if dependent of another taxpayer \_\_\_\_\_

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N) \_\_\_\_\_

Date of birth \_\_\_\_\_

Date of death \_\_\_\_\_

Work/daytime telephone number/ext number \_\_\_\_\_

Do you authorize us to discuss your return with the IRS (Y, N) \_\_\_\_\_

General: 1040, Contact

Present Mailing Address

Address \_\_\_\_\_

Apartment number \_\_\_\_\_

City/State postal code/Zip code \_\_\_\_\_

Foreign country name \_\_\_\_\_

Foreign phone number \_\_\_\_\_

Home/evening telephone number \_\_\_\_\_

Taxpayer email address \_\_\_\_\_

Spouse email address \_\_\_\_\_

General: 1040

Dependent Information

| First Name | Last Name | Date of Birth | Social Security No. | Relationship | Months in home | Care expenses paid for dependent |
|------------|-----------|---------------|---------------------|--------------|----------------|----------------------------------|
| _____      | _____     | _____         | _____               | _____        | _____          | _____                            |
| _____      | _____     | _____         | _____               | _____        | _____          | _____                            |
| _____      | _____     | _____         | _____               | _____        | _____          | _____                            |

Credits: 2441

Child and Dependent Care Expenses

Provider information:

Business name \_\_\_\_\_

First and Last name \_\_\_\_\_

Street address \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) \_\_\_\_\_

Amount paid to care provider in 2022 \_\_\_\_\_

Taxpayer Spouse

Employer-provided dependent care benefits that were forfeited \_\_\_\_\_

NOTES/QUESTIONS:

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive.  
 Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

| T/S | Description | Prior Year Information | Mark if no longer applicable |
|-----|-------------|------------------------|------------------------------|
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |

Retirement: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive.  
 Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

| T/S | Description | Prior Year Information | Mark if no longer applicable |
|-----|-------------|------------------------|------------------------------|
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |

Income: K1, K1T **Schedules K-1**

Please provide all copies of Schedule K-1 that you receive.  
 Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

| T/S/J | Description | Form  | Mark if no longer applicable |
|-------|-------------|-------|------------------------------|
| ___   | _____       | _____ | ___                          |
| ___   | _____       | _____ | ___                          |
| ___   | _____       | _____ | ___                          |
| ___   | _____       | _____ | ___                          |

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive.  
 Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

| T/S | Description | Prior Year Information | Mark if no longer applicable |
|-----|-------------|------------------------|------------------------------|
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive.  
 Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

| T/S | Description | Prior Year Information | Mark if no longer applicable |
|-----|-------------|------------------------|------------------------------|
| ___ | _____       | _____                  | ___                          |
| ___ | _____       | _____                  | ___                          |

NOTES/QUESTIONS:

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

| T/S/J | Payer Name | Interest Income | Prior Year Information |
|-------|------------|-----------------|------------------------|
| _____ | _____      | _____           | _____                  |
| _____ | _____      | _____           | _____                  |
| _____ | _____      | _____           | _____                  |
| _____ | _____      | _____           | _____                  |
| _____ | _____      | _____           | _____                  |

Income: B3 **Seller Financed Mortgage Interest**

T, S, J \_\_\_\_\_ Payer's name \_\_\_\_\_ Payer's social security number \_\_\_\_\_  
 Payer's address, city, state, zip code \_\_\_\_\_  
 Amount received in 2022 \_\_\_\_\_ Amount received in 2021 \_\_\_\_\_

Income: B2 **Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

| T/S/J | Payer Name | Ordinary Dividends | Qualified Dividends | Prior Year Information |
|-------|------------|--------------------|---------------------|------------------------|
| _____ | _____      | _____              | _____               | _____                  |
| _____ | _____      | _____              | _____               | _____                  |
| _____ | _____      | _____              | _____               | _____                  |
| _____ | _____      | _____              | _____               | _____                  |
| _____ | _____      | _____              | _____               | _____                  |

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

| T/S/J | Description of Property | Date Acquired | Date Sold | Gross Sales Price<br>(Less expenses of sale) | Cost or Other Basis |
|-------|-------------------------|---------------|-----------|--|---------------------|
| _____ | _____                   | _____         | _____     | _____  | _____               |
| _____ | _____                   | _____         | _____     | _____  | _____               |
| _____ | _____                   | _____         | _____     | _____  | _____               |
| _____ | _____                   | _____         | _____     | _____  | _____               |
| _____ | _____                   | _____         | _____     | _____  | _____               |
| _____ | _____                   | _____         | _____     | _____  | _____               |
| _____ | _____                   | _____         | _____     | _____  | _____               |
| _____ | _____                   | _____         | _____     | _____  | _____               |

Income: Income **Other Income**

Please provide copies of all supporting documentation.

|  |       |                |                  |                        |
|--|-------|----------------|------------------|------------------------|
| State and local income tax refunds             |       |                | 2022 Information | Prior Year Information |
|  |       |                | _____            | _____                  |
| Alimony received                               | T/S   | Agreement Date | 2022 Information | Prior Year Information |
|  | _____ | _____          | _____            | _____                  |
|  |       | Taxpayer       | Spouse           | Prior Year Information |
| Unemployment compensation                      |       | _____          | _____            | _____                  |
| Unemployment compensation repaid               |       | _____          | _____            | _____                  |
| Social security benefits                       |       | _____          | _____            | _____                  |
| Medicare premiums to be reported on Schedule A |       | _____          | _____            | _____                  |
| Railroad retirement benefits                   |       | _____          | _____            | _____                  |
| T/S/J  |       |                | 2022 Information | Prior Year Information |
| Other Income:                                  |       |                | _____            | _____                  |
| _____  |       |                | _____            | _____                  |
| _____  |       |                | _____            | _____                  |

1040 Adj: IRA

**Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer

Spouse

Traditional IRA Contributions for 2022 -

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2022

Roth IRA Contributions for 2022 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2022

Educate: Educate2

**Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2022 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

| T/S | Qualified student loan interest paid | 2022 Information | Prior Year Information |
|-----|--------------------------------------|------------------|------------------------|
| ___ | _____                                | _____            | _____                  |
| ___ | _____                                | _____            | _____                  |

Complete this section if you paid qualified education expenses for higher education costs in 2022. Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

| T/S | Ed Exp Code* | Student's SSN | Student's First Name | Student's Last Name | Qualified Expenses | Prior Year Information |
|-----|--------------|---------------|----------------------|---------------------|--------------------|------------------------|
| ___ | ___          | _____         | _____                | _____               | _____              | _____                  |
| ___ | ___          | _____         | _____                | _____               | _____              | _____                  |
| ___ | ___          | _____         | _____                | _____               | _____              | _____                  |
| ___ | ___          | _____         | _____                | _____               | _____              | _____                  |

\*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

**Job Related Moving Expenses**

Complete this section if you moved to a new home due to service in the armed forces.

Description of move \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Mark if the move was due to service in the armed forces \_\_\_\_\_

Number of miles from old home to new workplace \_\_\_\_\_

Number of miles from old home to old workplace \_\_\_\_\_

Mark if move is outside United States or its possessions \_\_\_\_\_

Transportation and storage expenses \_\_\_\_\_

Travel and lodging (not including meals) \_\_\_\_\_

Total amount reimbursed for moving expenses \_\_\_\_\_

1040 Adj: OtherAdj

**Other Adjustments to Income**

Alimony Paid:

| T/S  | Date* | Recipient name | Recipient SSN | 2022 Information | Prior Year Information |
|--|-------|----------------|---------------|------------------|------------------------|
| ___  | ___   | _____          | _____         | _____            | _____                  |
| Street address                               |       | _____          |               |                  |                        |
| City, State and Zip code                     |       | _____          |               |                  |                        |
| *Enter the divorce/separation agreement date |       |                |               |                  |                        |
|  |       |                | Taxpayer      | Spouse           | Prior Year Information |

Educator expenses:

|       |       |       |       |
|-------|-------|-------|-------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

Other adjustments:

|       |       |       |       |
|-------|-------|-------|-------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

Itemized: A1 **Medical and Dental Expenses**

| T/S/J |  | 2022 Information | Prior Year Information |
|-------|--|------------------|------------------------|
| —     | Medical and dental expenses                                | _____            | _____                  |
| —     | Medical insurance premiums you paid***                     | _____            | _____                  |
| —     | Long-term care premiums you paid***                        | _____            | _____                  |
| —     | Prescription medicines and drugs                           | _____            | _____                  |
| —     | Miles driven for medical items (1/1/22-6/30/22, 18 cents)  | _____            | _____                  |
| —     | Miles driven for medical items (7/1/22-12/31/22, 22 cents) | _____            | _____                  |

\*\*\*Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1 **Tax Expenses**

| T/S/J |  | 2022 Information | Prior Year Information |
|-------|--|------------------|------------------------|
| —     | State/local income taxes paid                  | _____            | _____                  |
| —     | 2021 state and local income taxes paid in 2022 | _____            | _____                  |
| —     | Sales tax paid on actual expenses              | _____            | _____                  |
| —     | Real estate taxes paid                         | _____            | _____                  |
| —     | Personal property taxes                        | _____            | _____                  |
| —     | Other taxes                                    | _____            | _____                  |

Itemized: A2 **Interest Expenses**

| T/S/J |   | 2022 Information | Prior Year Information |
|-------|---|------------------|------------------------|
| —     | Home mortgage interest From Form 1098             | _____            | _____                  |
| T/S/J | Other home mortgage interest paid to individuals: |                  |                        |
|       | Payee's Name                                      | SSN or EIN       | 2022 Information       |
| —     | _____   | _____            | Prior Year Information |
|       | Address   | City             | State Zip Code         |

| T/S/J |  | 2022 Information | Prior Year Information |
|-------|--|------------------|------------------------|
| —     | Investment interest expense, other than on Sch K-1s: | _____            | _____                  |
|       | Refinancing Information: Refinance #1                | Refinance #2     |                        |
| T/S/J | Recipient/Lender name                                | _____            | _____                  |
|       | Total points paid at time of refinance               | _____            | _____                  |
|       | Date of refinance                                    | _____            | _____                  |
|       | Term of new loan (in months)                         | _____            | _____                  |
|       | Reported on Form 1098 in 2022                        | _____            | _____                  |

Itemized: A3 **Charitable Contributions**

| T/S/J |  | 2022 Information | Prior Year Information |
|-------|--|------------------|------------------------|
| —     | Contributions made by cash or check              | _____            | _____                  |
| —     | Volunteer miles driven                           | _____            | _____                  |
| —     | Noncash items, such as: Goodwill, Salvation Army | _____            | _____                  |

Itemized: A3, A-St **Miscellaneous Deductions**

| T/S/J |   | 2022 Information | Prior Year Information |
|-------|---|------------------|------------------------|
| —     | Other expenses _____  | _____            | _____                  |
| —     | Gambling losses (enter only if you have gambling income)  | _____            | _____                  |
|       | ***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA |                  |                        |
| T/S/J | Unreimbursed expenses***  | 2022 Information | Prior Year Information |
| —     | Union dues, other than amounts reported on Form W-2***  | _____            | _____                  |
| —     | Tax preparation fees***   | _____            | _____                  |
| —     | Other expenses, subject to 2% AGI limitation***:  | _____            | _____                  |
| —     | _____   | _____            | _____                  |
| —     | Safe deposit box rental***  | _____            | _____                  |
| —     | Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***                                     | _____            | _____                  |

General: Bank

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_\_\_

Primary account:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

Identity Authentication

Taxpayer -

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

Spouse -

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

NOTES/QUESTIONS:

If you have an overpayment of 2022 taxes, do you want the excess:

Refunded \_\_\_\_\_ [52]

Applied to 2023 estimated tax liability \_\_\_\_\_ [53]

Do you expect a considerable change in your 2023 income? (Y, N) \_\_\_\_\_ [54]

If yes, please explain any differences:

\_\_\_\_\_ [55]

\_\_\_\_\_ [56]

\_\_\_\_\_ [57]

\_\_\_\_\_ [58]

Do you expect a considerable change in your deductions for 2023? (Y, N) \_\_\_\_\_ [59]

If yes, please explain any differences:

\_\_\_\_\_ [60]

\_\_\_\_\_ [61]

\_\_\_\_\_ [62]

\_\_\_\_\_ [63]

Do you expect a considerable change in the amount of your 2023 withholding? (Y, N) \_\_\_\_\_ [64]

If yes, please explain any differences:

\_\_\_\_\_ [65]

\_\_\_\_\_ [66]

\_\_\_\_\_ [67]

\_\_\_\_\_ [68]

Do you expect a change in the number of dependents claimed for 2023? (Y, N) \_\_\_\_\_ [69]

If yes, please explain any differences:

\_\_\_\_\_ [70]

\_\_\_\_\_ [71]

\_\_\_\_\_ [72]

\_\_\_\_\_ [73]

Payment method used to pay your estimated taxes (1=Electronic Federal Tax Payment System (EFTPS); 2=Direct Pay) \_\_\_\_\_ [74]

2022 Federal Estimated Tax Payments

2021 overpayment applied to 2022 estimates + \_\_\_\_\_ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. \_\_\_\_\_ [5]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

|                     | Date Due | Date Paid if After Date Due | Amount Paid  | Calculated Amount | Method* |
|---------------------|----------|-----------------------------|--------------|-------------------|---------|
| 1st quarter payment | 4/18/22  | _____ [6]                   | + _____ [7]  | _____             | _____   |
| 2nd quarter payment | 6/15/22  | _____ [8]                   | + _____ [9]  | _____             | _____   |
| 3rd quarter payment | 9/15/22  | _____ [10]                  | + _____ [11] | _____             | _____   |
| 4th quarter payment | 1/17/23  | _____ [12]                  | + _____ [13] | _____             | _____   |
| Additional payment  |          | _____ [14]                  | + _____ [15] | _____             | _____   |

\*Method of payment indicated in prior year  
 EFW = Electronic funds withdrawal      EFTPS = Electronic Federal Tax Payment System  
 Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

1 Preparer use only

|  | 2022 Information | Prior Year Information |
|--|------------------|------------------------|
| Taxpayer/Spouse/Joint (T, S, J) _____  | [2]              |                        |
| Employer identification number _____   | [3]              |                        |
| Business name _____  | [5]              |                        |
| Principal business/profession _____  | [6]              |                        |
| Business code _____  | [12]             |                        |
| Business address, if different from home address on Organizer Form ID: 1040                                  |                  |                        |
| Address _____  | [15]             |                        |
| City/State/Zip _____ [16] _____ [17] _____   | [18]             |                        |
| Accounting method (1 = Cash, 2 = Accrual, 3 = Other) _____   | [19]             |                        |
| If other: _____  | [21]             |                        |
| Inventory method (1 = Cost, 2 = LCM, 3 = Other) _____  | [22]             |                        |
| If other enter explanation: _____  | [24]             |                        |
| _____  |                  |                        |
| _____  |                  |                        |
| Enter an explanation if there was a change in determining your inventory: _____                              | [25]             |                        |
| _____  |                  |                        |
| _____  |                  |                        |
| Did you "materially participate" in this business? (Y, N) _____  | [26]             |                        |
| If not, number of hours you did significantly participate _____  | [28]             |                        |
| Mark if you began or acquired this business in 2022 _____  | [30]             |                        |
| Did you make any payments in 2022 that require you to file Form(s) 1099? (Y, N) _____                        | [31]             |                        |
| If "Yes", did you or will you file all required Forms 1099? (Y, N) _____                                     | [33]             |                        |
| Mark if this business is considered related to qualified services as a minister or religious worker _____    | [35]             |                        |
| Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister) _____ | [37]             |                        |
| Medical insurance premiums paid by this activity + _____   | [40]             |                        |
| Long-term care premiums paid by this activity + _____  | [44]             |                        |
| Amount of wages received as a statutory employee + _____   | [47]             |                        |

**Business Income**

|                          | 2022 Information | Prior Year Information |
|--------------------------|------------------|------------------------|
| Gross receipts and sales |                  |                        |
| _____                    | + _____ [52]     |                        |
| _____                    | + _____          |                        |
| _____                    | + _____          |                        |
| _____                    | + _____          |                        |
| Returns and allowances   | + _____ [55]     |                        |
| Other income:            |                  |                        |
| _____                    | + _____ [57]     |                        |
| _____                    | + _____          |                        |
| _____                    | + _____          |                        |
| _____                    | + _____          |                        |

**Cost of Goods Sold**

|                     | 2022 Information | Prior Year Information |
|---------------------|------------------|------------------------|
| Beginning inventory | + _____ [59]     |                        |
| Purchases           | + _____ [61]     |                        |
| Labor:              |                  |                        |
| _____               | + _____ [63]     |                        |
| _____               | + _____          |                        |
| Materials           | + _____ [65]     |                        |
| Other costs:        |                  |                        |
| _____               | + _____ [67]     |                        |
| _____               | + _____          |                        |
| _____               | + _____          |                        |
| _____               | + _____          |                        |
| Ending inventory    | + _____ [69]     |                        |

Control Totals +

**BUSINESS**



Preparer use only

Principal business or profession \_\_\_\_\_

|  | 2022 Information | Prior Year Information |
|--|------------------|------------------------|
| Advertising  | + _____ [6]      | _____                  |
| Car and truck expenses   | + _____ [8]      | _____                  |
| Commissions and fees   | + _____ [10]     | _____                  |
| Contract labor   | + _____ [12]     | _____                  |
| Depletion  | + _____ [14]     | _____                  |
| Depreciation   | + _____ [16]     | _____                  |
| Employee benefit programs (Include Small Employer Health Ins Premiums credit): |                  |                        |
| _____  | + _____ [18]     | _____                  |
| _____  | + _____          | _____                  |
| Insurance (Other than health):   |                  |                        |
| _____  | + _____ [20]     | _____                  |
| _____  | + _____          | _____                  |
| Interest:  |                  |                        |
| Mortgage (Paid to banks, etc.)   |                  |                        |
| _____  | + _____ [22]     | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| Other:   |                  |                        |
| _____  | + _____ [24]     | _____                  |
| _____  | + _____          | _____                  |
| Legal and professional services  | + _____ [26]     | _____                  |
| Office expense   | + _____ [29]     | _____                  |
| Pension and profit sharing:  |                  |                        |
| _____  | + _____ [31]     | _____                  |
| _____  | + _____          | _____                  |
| Rent or lease:   |                  |                        |
| Vehicles, machinery, and equipment   |                  |                        |
| _____  | + _____ [33]     | _____                  |
| Other business property  |                  |                        |
| _____  | + _____ [35]     | _____                  |
| Repairs and maintenance  | + _____ [37]     | _____                  |
| Supplies   | + _____ [39]     | _____                  |
| Taxes and licenses:  |                  |                        |
| _____  | + _____ [41]     | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| Travel and meals:  |                  |                        |
| Travel   |                  |                        |
| _____  | + _____ [43]     | _____                  |
| Meals (Enter 100% subject to 50% limitation)                                   |                  |                        |
| _____  | + _____ [45]     | _____                  |
| Meals (Enter 100% subject to DOT 80% limit)                                    |                  |                        |
| _____  | + _____ [47]     | _____                  |
| Meals (Fully deductible)   |                  |                        |
| _____  | + _____ [49]     | _____                  |
| Utilities  | + _____ [51]     | _____                  |
| Wages (Less employment credit):  |                  |                        |
| _____  | + _____ [53]     | _____                  |
| _____  | + _____          | _____                  |
| Other expenses:  |                  |                        |
| _____  | + _____ [55]     | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |
| _____  | + _____          | _____                  |

Control Totals +

BUSINESS

1 Preparer use only

|   | 2022 Information        | Prior Year Information  |     |
|---|-------------------------|---|-----|
| Description _____   | [2]                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |     |
| Taxpayer/Spouse/Joint (T, S, J) __[3]   | State postal code _____ |   |     |
| Physical address: Street _____  | [6]                     |   |     |
| City, state, zip code _____ [7] ____ [8]  | [9]                     |   |     |
| Foreign country _____   | [11]                    |   |     |
| Foreign province/county _____   | [12]                    |   |     |
| Foreign postal code _____   | [13]                    |   |     |
| Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) _____ | [14]                    |   |     |
| Description of other type (Type code #8) _____  | [15]                    |   |     |
| Did you make any payments in 2022 that require you to file Form(s) 1099? (Y,N) _____  | [16]                    |   | --- |
| If "Yes", did you or will you file all required Forms 1099? (Y, N) _____  | [18]                    |   | --- |
| Fair rental days (if not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) _____  | [20]                    |   |     |
| Percentage of ownership if not 100% _____   | [22]                    |   |     |
| Business use percentage, if not 100% (Not vacation home percentage) _____   | [24]                    |   |     |

## Rent and Royalty Income

|                           | 2022 Information | Prior Year Information  |
|---------------------------|------------------|---|
| Rents and royalties _____ | [33]             | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |

## Rent and Royalty Expenses

|  | 2022 Information | Percent if not 100% | Prior Year Information  |
|--|------------------|---------------------|---|
| Advertising _____                                      | +                | [35]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Auto _____   | +                | [38]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Travel _____   | +                | [41]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Cleaning and maintenance _____                         | +                | [44]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Commissions: _____                                     | +                | [47]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Insurance: _____                                       | +                | [50]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Legal and professional fees _____                      | +                | [54]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Management fees: _____                                 | +                | [57]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Mortgage interest paid to banks, etc (Form 1098) _____ | +                | [60]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Other mortgage interest _____                          | +                | [63]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Qualified mortgage insurance premiums _____            | +                | [66]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Other interest: _____                                  | +                | [69]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Repairs _____  | +                | [72]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Supplies _____   | +                | [75]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Taxes: _____   | +                | [78]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Utilities _____  | +                | [81]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Depreciation _____                                     | +                | [84]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Depletion _____  | +                | [87]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| Other expenses: _____                                  | +                | [90]                | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |
| _____  | +                |                     | <div style="border: 1px solid black; height: 100%; width: 100%;"></div> |

Control Totals +

**RENT & ROYALTY**

**C** **1** Preparer use only  
 Principal business or profession \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

**Business Use of Home**

|   | 2022 Information | Prior Year Information |
|---|------------------|------------------------|
| Total area of home  | _____ [14]       | _____                  |
| Area used exclusively for business                        | _____ [16]       | _____                  |
| Information for day-care facilities only:                 |                  |                        |
| Total hours used for day-care during this year            | _____ [18]       | _____                  |
| Total hours used this year, if less than 8760             | _____ [20]       | _____                  |
| Special computation for certain day-care facilities:      |                  |                        |
| Area used regularly and exclusively for day-care business | _____ [22]       | _____                  |
| Area used partly for day-care business                    | _____ [24]       | _____                  |

List as direct expenses any expenses which are attributable only to the business part of your home.  
 List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.

|   | 2022 Information |                   | Prior Year Information |
|---|------------------|-------------------|------------------------|
|   | Direct Expenses  | Indirect Expenses |                        |
| Mortgage interest:  | + _____ [29]     | + _____ [31]      | _____                  |
| Mortgage insurance premiums                               | + _____ [34]     | + _____ [35]      |                        |
| Real estate taxes:  | + _____ [37]     | + _____ [39]      |                        |
| Excess mortgage interest                                  | + _____ [42]     | + _____ [43]      |                        |
| Insurance   | + _____ [48]     | + _____ [50]      |                        |
| Rent  | + _____ [54]     | + _____ [55]      |                        |
| Repairs & maintenance                                     | + _____ [57]     | + _____ [58]      |                        |
| Utilities   | + _____ [60]     | + _____ [61]      |                        |
| Other expenses, such as: Supplies & Security system       | + _____ [63]     | + _____ [64]      |                        |
| _____   | + _____          | + _____           |                        |
| _____   | + _____          | + _____           |                        |
| _____   | + _____          | + _____           |                        |
| _____   | + _____          | + _____           |                        |
| _____   | + _____          | + _____           |                        |
| _____   | + _____          | + _____           |                        |
| _____   | + _____          | + _____           |                        |
| Excess casualty losses                                    |                  | + _____ [66]      |                        |
| Carryovers:   |                  |                   |                        |
| Operating expenses  |                  | + _____ [67]      |                        |
| Casualty losses   |                  | + _____ [68]      |                        |
| Depreciation  |                  | + _____ [70]      |                        |
| Business expenses not from business use of home, such as: |                  |                   |                        |
| Travel, Supplies, Business telephone expenses             |                  | + _____ [71]      |                        |
| Depreciation  |                  | + _____ [75]      |                        |

NOTES/QUESTIONS:

