



**friedman kannenberg**  
and company pc

Certified Public Accountants

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January 2, 2024

Dear Client:

Friedman, Kannenberg & Company, P.C. is pleased to provide you with the professional services described below. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

**Scope of Engagement:** We will prepare your federal and home state income tax returns for the 2023 tax year. We will also prepare any other state income tax returns that you identify and authorize us to prepare. We will prepare your tax returns based on information and representations you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

Because our firm is relying on the accuracy and completeness of the information you provide to prepare the tax returns, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns, harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

**Client Responsibilities:** We will provide you with an income tax organizer or tax questionnaire to help you gather and document the information we will need to prepare your income tax returns. We ask that you complete the tax organizer/questionnaire and provide us with all original supporting tax information (i.e. Forms W-2, 1099's, etc.), including all worldwide income.

You are responsible for determining your state or local tax filing obligations with any state or local tax authority, including, but not limited to, income, franchise, sales, use, or property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon reading the completed tax organizer, it comes to our attention that you may have an obligation to file additional income tax returns, we will notify you of this. If you ask us to prepare these returns, we will confirm this in a letter and detail the additional charges for this service.

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. Based on the information which you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include electronic FinCEN Report 114 (which replaced Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR)). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, there may be an additional charge for this preparation.

You are responsible for complying with any other country's reporting requirements. We have no responsibility to discuss these issues with you. If you have specific questions regarding your tax filing obligations, please contact us to schedule an appointment to discuss your concerns.

**Business (Schedule C), Rental (Schedule E) and Farming (Schedule F):** You confirm to us that all business income is reported, that your personal expenses are segregated from business expenses and all expenses including, but not limited to, meals, travel, vehicle use, gifts, and related expenses for your business are supported by necessary records

required by the Internal Revenue Service ("IRS"). At your request, we are available to answer your questions and advise you on the types of records required.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for your reported income, credits and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it if needed to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

The law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact us.

Oral advice received may be based on general business concepts not your specific situation and should not be relied upon. We would not recommend relying on any advice unless it is provided in writing.

**Filing Deadlines and Extensions:** The original due date for filing your income tax returns is **April 15, 2024**. It may become necessary to apply for an extension of time to file your tax returns if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. **If you are unable to complete and return the tax organizer or questionnaire with all of the required documentation by March 15, 2024, to allow for the timely preparation of your tax returns, you must contact us and request we apply for an extension of the filing deadline on your behalf.** Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. All taxes owed are due by the original filing due date (**April 15, 2024**). Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

**You have final responsibility for your income tax returns. For electronic filing, you (and your spouse) must verify, sign and return to us a completed Form 8879, IRS e-file Signature Authorization, and if applicable, a state equivalent authorization form before we can file your returns electronically. If you are mailing your income tax return, check them carefully for accuracy before signing and mailing.**

**CPA Firm Responsibilities:** We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns from last year. If your marital status has changed, or if you want to change your filing status, or you have questions about your filing status, please contact us immediately.

We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the laws and other supportable positions. In those instances, we will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative which you select after having considered the information provided by us. Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that it is more likely than not that the position will be held to be the correct position upon examination by taxing authorities. If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case the position must be formally disclosed on Form 8275 or 8275-R, which form would be filed as part of the return. If we do not believe there is a reasonable basis for the position, either the position cannot be taken or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us and hold us harmless as to those penalties.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these additional services. Our engagement does not include any procedures designed to discover fraud, theft or other irregularities, should any exist.

Tax planning services are available and, if requested, will be billed to you at our standard hourly rates. Please understand, FKCo is not obligated to inform you of every possible tax incentive. However, during the course of

preparing the tax returns identified above, we may bring to your attention certain available tax credits and saving strategies for you to consider as possible means of reducing your income taxes. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

**Examination of Returns:** This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement letter for that specific purpose. You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

**Fees and Billings:** Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses as incurred. Hourly rates range from \$125 to \$400 per hour depending on the individual(s) assigned to the engagement. The fee is based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent on the availability, quality, and completeness of your records. Our invoice is due upon receipt of your tax package.

You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis. In the event your records are not submitted in a timely manner or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct any problems or to expedite the preparation of your tax returns. If this occurs, we will contact you to discuss the matter and the anticipated delay in completing our engagement prior to rendering further services.

**Revision of Returns:** Should a tax return require revision after completion through no fault of Friedman, Kannenberg & Company, P.C., revision fees will apply.

**Privacy Policy:** In accordance with the Federal Trade Commission rule, *Privacy of Consumer Financial Information*, we are required to inform you of our policy regarding privacy of client information. Please refer to our website [www.fkco.com](http://www.fkco.com) for complete details of our privacy policy. A copy of our privacy policy will be sent to you upon request.

**Joint Return:** If the income tax returns we prepare in connection with this engagement are joint returns, and because you will each sign those returns, you are each our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning the preparation of your returns. We will require, however, that any request for documents or other information be communicated to us in written form. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf. Absent a contrary written instruction in the future, from either or both of you, we will communicate with either or both of you.

**Termination and Other Terms:** We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter. In such case, Friedman, Kannenberg & Company, P.C. will not be responsible for any tax, interest or penalties that the taxing authorities may levy against you for failure to file or for failure to file your returns on a timely basis. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

**Record Retention:** Our record retention policy requires us to return all original records and documents that you have given us at the conclusion of the engagement. Your records are the primary backup and support for your tax returns. Our records and files are our property and are not a substitute for your own records. Our firm destroys our engagement files and workpapers after a period of 7 years. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

**Other Terms:** All services performed in connection with the preparation of your income tax returns will be performed in our office located in Farmington, Connecticut. You agree that the courts of the State of Connecticut have jurisdiction over the parties and all disputes between us, and we agree to submit all disputes to the Hartford Superior Court, which is the proper and most convenient venue for resolution. You also agree that the laws of the State of Connecticut shall govern all such disputes.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

In performing our services, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We require all of our third-party vendors to do the same.

You acknowledge and accept the fact that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

We appreciate the opportunity to be of service to you. Please sign and date this engagement letter and return it to us with your pertinent tax documents and income tax organizer or tax questionnaire to acknowledge your agreement with its terms. It is our policy to initiate services after we receive the signed copy of this engagement letter from you.

Very truly yours,



Friedman, Kannenberg & Company, P.C.

ACCEPTED BY:

\_\_\_\_\_  
Taxpayer signature

\_\_\_\_\_  
Spouse signature

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

*By checking the box, I authorize FKCo to charge the credit card for the invoice balance after receipt of the signed e-filing form (form 8879).*

Credit Card # : \_\_\_\_\_ Exp: \_\_\_\_\_ Code: \_\_\_\_\_

Name on Credit Card # : \_\_\_\_\_ Billing zip code: \_\_\_\_\_



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January 2, 2024

Dear Client:

Your privacy is important to us and we are required by law to comply with specific data-sharing regulations. Please read the following privacy policy before moving forward.

We collect nonpublic information (NPI) about you and your household or business from various sources, including:

- Interviews regarding your tax circumstances
- Organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income and other tax-related data
- Tax-related documents you provide that are required for processing tax returns, such as Form W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions
- Electronic tools and applications used to collect, store, reconcile and compile such information
- Any other documents you provide to us to assist in the preparation of your tax return

We do not disclose any nonpublic personal information about our clients, prospective clients or former clients to anyone, except as requested by our clients in writing or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about this privacy policy, please ask to speak with our President, Donald A. Kannenberg, Jr., or our Secretary, Alan M. Friedman, prior to proceeding.

Thank you,

Friedman, Kannenberg & Company, P.C.



### Business Mileage Worksheet

**Rules:**

Use the following three scenarios to determine how many miles you can deduct. **Keep in mind the following statement: in general, commuting to work is not deductible and ALL travel must be supported with documents that show an amount, date, place, and reason for travel—such as bills, invoices, or receipts.**

- **If you have an office or regular place of business outside your home,** you may not deduct miles commuting to and from work. You may, however, deduct mileage driven to a *temporary work place* and mileage to and from different work locations; i.e. clients’ businesses, onsite work, or other offices; during the day. A temporary work place is a location driven to for less than one year or less than 35 times a year.
- **If you have an office in your home that qualifies for a home office deduction,** all of your business-related mileage is deductible. A qualifying home office must be your primary place of business.
- **If you work out of your home, but do not qualify for the home office deduction,** the distance between your home and your first stop and between your last stop and your home are nondeductible commuting miles.

**Tools:**

The following tools might be of help if you need to reconstruct your mileage: Day planner, calendar, appointment book, Quickbooks printouts, Mapquest or Google Maps.

**Sampling:**

You cannot deduct amounts that you approximate or estimate; however, if you make routine trips, you may record the exact mileage once and use that mileage for multiple trips. Routine trips must be properly documented.

**List:**

Besides when routine trips can be supported, the IRS requires a complete daily travel log to support a business mileage deduction. Use the list below and the tools listed above to try to reconstruct your miles. Documentary support needs to be made available for all miles driven.

Total miles driven for the entire year \_\_\_\_\_. Commuting to a regular place of business \_\_\_\_\_.

| Work-Related Trips               | Miles | Number of times | Total |
|----------------------------------|-------|-----------------|-------|
| Misc. errands                    |       |                 |       |
| Temporary work location          |       |                 |       |
| Advertising / promo trips        |       |                 |       |
| Business / professional meetings |       |                 |       |
| Business meals                   |       |                 |       |
| Education                        |       |                 |       |
| Pickup / delivery                |       |                 |       |
| Supply purchase trips            |       |                 |       |
| Bank trips                       |       |                 |       |
| Client visits                    |       |                 |       |
| Post office                      |       |                 |       |
| Other local trips                |       |                 |       |
| Out of town trips (list city):   |       |                 |       |
|                                  |       |                 |       |
|                                  |       |                 |       |
|                                  |       |                 |       |

Signature \_\_\_\_\_

Date \_\_\_\_\_

Total Business Miles \_\_\_\_\_

**F  
R  
O  
M**

## **2023 TAX ORGANIZER**

**T  
O**

**I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.**

|                           |             |
|---------------------------|-------------|
| <b>Taxpayer Signature</b> | <b>Date</b> |
| <b>Spouse Signature</b>   | <b>Date</b> |



The following questions pertain to the 2023 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

Yes No

Did your marital status change? . . . . .

If Yes, please provide your name as it currently stands on file with the Social Security Administration. \_\_\_\_\_

Are you married? . . . . .

If Yes, do you and your spouse want to file separate returns? . . . . .

If No, are you in a domestic partnership, civil union, or other state-defined relationship? . . . . .

Dependents:

Were there any changes in dependents from the prior year? . . . . .

Note: Include non-child dependents for whom you provided more than half the support. \_\_\_\_\_

Did you or your spouse pay for child care while you or your spouse worked or looked for work? If Yes, please provide expense documentation. . . . .

Are any of your dependents required to file a tax return? . . . . .

If Yes, would you like FKCO to prepare the tax return? . . . . .    
If not, please provide us with a copy of their tax return.

Do you have any children under age 18 with unearned income more than \$1,250? . . . . .

Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,250? . . . . .

Did you adopt a child or begin adoption proceedings in 2023? . . . . .

Healthcare:

Did you obtain healthcare coverage through the Marketplace? . . . . .

If Yes, include all Forms 1095-A so any advance premium tax credit can be properly reconciled.

If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment? . . . . .

Did you or your spouse have any transactions pertaining to a health savings account (HSA)? . . . . .

If you received a distribution from an HSA, include Form 1099-SA and Form 5498.

How much did you directly contribute to your HSA (NOT through your paycheck)? \_\_\_\_\_

Did you fund your HSA through your employer? . . . . .

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan or long-term care plan at another job? . . . . .

If Yes, how many months were you covered? \_\_\_\_\_

Type Notes Below:





Education:

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? If Yes, please provide Form 1098-T. . . . .                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse pay any student loan interest? If Yes, please provide Form 1098-E. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? . . . . .                    | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, include all Forms 1099-Q. . . . .  |                          |                          |
| If Yes, were the amounts withdrawn used for qualified tuition expenses? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you, your spouse, or your dependents receive student loan forgiveness? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |

Deductions and Credits:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| Did you or your spouse make any cash charitable contribution to a qualified charitable organization? If Yes, please provide acknowledgment letter from the organization. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less. . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse incur any casualty or theft losses? If Yes, please provide documentation. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse incur any casualty or loss attributable to a federally declared disaster? If Yes, please provide documentation. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? If Yes, please provide a copy of the bill of sale. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells? If Yes, please provide the invoice showing the cost of the equipment. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters? If Yes, please provide the invoice showing the cost of the equipment . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |

Type Notes Below:



Investments:

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| Did you or your spouse have any debts canceled, forgiven or refinanced? If Yes, please provide Form 1099-C. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse start, purchase, or sell a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? If Yes, please comment below. . . . .                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse buy or sell any cryptocurrency, such as bitcoin? If Yes, please provide detailed documentation for each transaction. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse sell, exchange, or purchase any real estate (aside from your primary residence)? If Yes, include closing statements. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse sell any securities not reported on Form 1099-B? If Yes, please provide documentation. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |

Retirement or Severance:

- |  |                          |                          |
|--|--------------------------|--------------------------|
| Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse roll any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan into a Roth IRA? . . . . .                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse turn age 72 and have money in an IRA or other retirement account without taking any distribution? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse make a qualified charitable distribution (QCD) directly from an IRA? If Yes, please provide documentation and exclude QCD from the charitable contributions list. . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse receive deferred, retirement or severance compensation? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, enter the date received (Mo/Da/Yr). _____  |                          |                          |

Personal Residence:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| Did your address change? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, provide the new address and date residency began below.   |                          |                          |
| If Yes, did you move to a different home because of a change in the location of your job? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse claim a homebuyer credit for a home purchased in 2008? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

Type Notes Below:



Yes No

Are your total mortgages on your first and/or second residence greater than \$750,000? . . . . .  
If Yes, provide the principal balance and interest rate at the beginning and end of the year.

Beg: Interest Rate: \_\_\_\_\_ Balance: \_\_\_\_\_ End: Interest Rate: \_\_\_\_\_ Balance: \_\_\_\_\_

Did you or your spouse take out a home equity loan? . . . . .

Did you or your spouse have an outstanding home equity loan at the end of the year? . . . . .  
If Yes, provide the principal balance and interest rate at the beginning and end of the year.

Beg: Interest Rate: \_\_\_\_\_ Balance: \_\_\_\_\_ End: Interest Rate: \_\_\_\_\_ Balance: \_\_\_\_\_

Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? . . . . .

Did you or your spouse refinance your home mortgage? If Yes, please provide the closing statement. . . . .

**Sale of Your Home:**

Did you sell your home? If Yes, include Form 1099-S, the closing statement for both the sale and original purchase, and documentation of any improvements made during ownership. . . . .

Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? . . . . .

Did you or your spouse ever rent out the property sold? . . . . .

Did you or your spouse ever use any portion of the home for business purposes prior to the sale? . . . . .

Have you or your spouse sold another principal residence within the last two years? . . . . .

At the time of the sale, the residence was owned by the:  Taxpayer  Spouse  Both

**Gifts:**

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$17,000 to any individual? If Yes, please provide details. . . . .

Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? . . . . .

Did you or your spouse make any gifts to a trust for any amount? . . . . .

Do you or your spouse have a life insurance trust? . . . . .

Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? . . . . .

Did you or your spouse forgive any indebtedness to any individual, trust or entity? . . . . .

**Type Notes Below:**



Foreign Matters:

Yes No

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? . . . . .

Did you or your spouse have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country? . . . . .

If Yes, please provide the bank name, account number, and maximum balance in USD during the year.

\_\_\_\_\_

Did you or your spouse create or transfer money or property to a foreign trust? . . . . .

Did you or your spouse own any other foreign financial assets (i.e. real estate, business interests, etc.) . . . . .

Miscellaneous:

Did you or your spouse pay any household employees in excess of \$1,000 in any quarter, or \$2,600 during the year for domestic services performed in or around your home? . . . . .

Did you or your spouse receive unreported tip income of \$20 or more in any month? . . . . .

Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness? . . . . .

If you or your spouse were a K-12 education provider during the year, how much did you spend on unreimbursed classroom expenses? \_\_\_\_\_

Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? If Yes, please send a copy of the notice if you haven't previously provided to us. . . . .

Business Owners:

Did you take advantage of any tax credit programs? i.e. R&D, electric vehicle, etc.    
If Yes, please provide more details and documentation.

Did you receive Form 1099-K? If Yes, can you provide that document and tell us what it was for?

Do you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act (BOI Annual Report)? If not sure, check here...

State Tax Credits:

Did you contribute to a state sponsored 529 Plan (i.e. CHET) in the current year? If Yes, please provide amounts contributed per dependent. \_\_\_\_\_

Did you take advantage of any state or local tax credit programs? (i.e Property Tax Credit, Renter's Credit, Donation Credit Program) If Yes, please provide any documentation including receipts so we can report this for you.

Type Notes Below:



2023

# Personal Information

**Taxpayer:**

First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Occupation \_\_\_\_\_ Date of Birth (Mo/Da/Yr) \_\_\_\_\_ Date of Death (Mo/Da/Yr) \_\_\_\_\_  Does not expire

Driver's License or State-Issued ID Number \_\_\_\_\_ Expiration Date (Mo/Da/Yr) \_\_\_\_\_ Issue Date (Mo/Da/Yr) \_\_\_\_\_ State \_\_\_\_\_

Driver's License  State-Issued ID  No Identification

**Spouse:**

First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Occupation \_\_\_\_\_ Date of Birth (Mo/Da/Yr) \_\_\_\_\_ Date of Death (Mo/Da/Yr) \_\_\_\_\_  Does not expire

Driver's License or State-Issued ID Number \_\_\_\_\_ Expiration Date (Mo/Da/Yr) \_\_\_\_\_ Issue Date (Mo/Da/Yr) \_\_\_\_\_ State \_\_\_\_\_

Driver's License  State-Issued ID  No Identification

**Contact Information:**

Street Address \_\_\_\_\_ Apartment Number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP or Postal Code \_\_\_\_\_

Foreign Province or County \_\_\_\_\_

Foreign Country \_\_\_\_\_

Taxpayer Daytime/Work Phone \_\_\_\_\_ Taxpayer Evening/Home Phone \_\_\_\_\_ Taxpayer Foreign Phone \_\_\_\_\_

Taxpayer Cell Phone \_\_\_\_\_ Taxpayer Fax Number \_\_\_\_\_

Spouse Daytime/Work Phone \_\_\_\_\_ Spouse Evening/Home Phone \_\_\_\_\_ Spouse Foreign Phone \_\_\_\_\_

Spouse Cell Phone \_\_\_\_\_ Spouse Fax Number \_\_\_\_\_

Taxpayer Email Address \_\_\_\_\_

Spouse Email Address \_\_\_\_\_

Preferred Method of Contact \_\_\_\_\_  Yes  No

May the IRS or other taxing authority discuss the return with the preparer? .....

Is the taxpayer claimed as a dependent on someone else's tax return? .....

|          |    |        |    |
|----------|----|--------|----|
| Taxpayer |    | Spouse |    |
| Yes      | No | Yes    | No |

Are you considered legally blind per IRS regulations? .....

Do you want to contribute to the Presidential Election Campaign Fund? .....

Are you a U.S. citizen or Green Card holder? .....

**Personal Identification Numbers:**

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit [IRS.gov](http://IRS.gov) to retrieve it or apply.

| TS | State | City | Code | PIN |
|----|-------|------|------|-----|
|    |       |      |      |     |
|    |       |      |      |     |

## Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.

Worksheets: Basic Data > General and Return Options > Processing Options

Forms 1, 1A and 2

**Additional Information/Questions For Your Tax Preparer**



2023

# Dependents and Wages

3A

## Dependent Information:

|   | First Name and Initial | Last Name | Social Security Number | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr) | Relationship to Taxpayer |
|---|------------------------|-----------|------------------------|--------------------------|--------------------------|--------------------------|
| A |                        |           |                        |                          |                          |                          |
| B |                        |           |                        |                          |                          |                          |
| C |                        |           |                        |                          |                          |                          |
| D |                        |           |                        |                          |                          |                          |
| E |                        |           |                        |                          |                          |                          |
| F |                        |           |                        |                          |                          |                          |
| G |                        |           |                        |                          |                          |                          |
| H |                        |           |                        |                          |                          |                          |

Did dependent have income over \$4,400?



|   | Months Lived in Your Home | X if Disabled | Yes or No | Identity Protection PIN |
|---|---------------------------|---------------|-----------|-------------------------|
| A |                           |               |           |                         |
| B |                           |               |           |                         |
| C |                           |               |           |                         |
| D |                           |               |           |                         |
| E |                           |               |           |                         |
| F |                           |               |           |                         |
| G |                           |               |           |                         |
| H |                           |               |           |                         |

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

## Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

| TS | Employer's Name | Taxable Wages | Tax Withheld |             |          |       |       |
|----|-----------------|---------------|--------------|-------------|----------|-------|-------|
|    |                 |               | Federal      | FICA/TIER 1 | Medicare | State | Local |
|    |                 |               |              |             |          |       |       |
|    |                 |               |              |             |          |       |       |
|    |                 |               |              |             |          |       |       |
|    |                 |               |              |             |          |       |       |
|    |                 |               |              |             |          |       |       |
|    |                 |               |              |             |          |       |       |
|    |                 |               |              |             |          |       |       |
|    |                 |               |              |             |          |       |       |



2023

# Electronic Filing

## Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return .....

Do not electronically file the state return(s) .....

**Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.**

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN? 

|                          |                          |
|--------------------------|--------------------------|
| Yes                      | No                       |
| <input type="checkbox"/> | <input type="checkbox"/> |

Taxpayer .....

Spouse .....

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN ..... \_\_\_\_\_

Spouse PIN ..... \_\_\_\_\_





2023

# Direct Deposit and Withdrawal

4A

## Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2021, your account information is already included below.

Would you like any refunds owed to you directly deposited? **Yes No**  

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Would you like to pay any amount due on your federal return using electronic withdrawal? 

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

If Yes, what amount would you like withdrawn, if not the entire balance due? \_\_\_\_\_

If Yes, when should the withdrawal occur, if other than the due date of the return? \_\_\_\_\_ (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal? 

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

If Yes, what amount would you like withdrawn, if not the entire balance due? \_\_\_\_\_

If Yes, when should the withdrawal occur, if other than the due date of the return? \_\_\_\_\_ (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your federal return using electronic withdrawal? 

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? 

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Name of bank or financial institution \_\_\_\_\_

Routing Transit Number (RTN) \_\_\_\_\_

Account number \_\_\_\_\_

Type of account:  Checking  Traditional Savings  IRA Savings  
 Archer MSA Savings  Coverdell Ed. Savings  HSA Savings

Is this a business account?  Yes  No

Account owner  Taxpayer  Spouse  Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



2023

# Interest Income

5A

## Interest Information:

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

| TSJ          | Name of Payer | Interest Income | U.S. Bonds and Obligations | Code | Tax-Exempt Interest | 2022 Interest Amount |
|--------------|---------------|-----------------|----------------------------|------|---------------------|----------------------|
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
|              |               |                 |                            |      |                     |                      |
| <b>Total</b> |               |                 |                            |      |                     |                      |

## Seller-Financed Mortgage Interest Information:

| Name of Individual from Whom Mortgage Interest Was Received | Identification Number of Individual | 2023 Interest Amount | 2022 Interest Amount |
|---|-------------------------------------|----------------------|----------------------|
|   |                                     |                      |                      |

Address of Individual from Whom Mortgage Interest Was Received

## Enter Any Additional Information:

|  |
|--|
|  |
|  |
|  |

Note: List all items sold during the year on Form 7.



2023

# Dividend Income

5B

## Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

| TSJ          | Name of Payer | Box 1a<br>Total Ordinary<br>Dividends | Box 1b<br>Qualified<br>Dividends | Box 2a<br>Total Capital<br>Gain Distribution | U.S. Bond Interest<br>Amount or<br>Percent in Box 1a |
|--------------|---------------|---------------------------------------|----------------------------------|--|--|
| A            |               |                                       |                                  |  |  |
| B            |               |                                       |                                  |  |  |
| C            |               |                                       |                                  |  |  |
| D            |               |                                       |                                  |  |  |
| E            |               |                                       |                                  |  |  |
| F            |               |                                       |                                  |  |  |
| G            |               |                                       |                                  |  |  |
| H            |               |                                       |                                  |  |  |
| I            |               |                                       |                                  |  |  |
| J            |               |                                       |                                  |  |  |
| K            |               |                                       |                                  |  |  |
| L            |               |                                       |                                  |  |  |
| M            |               |                                       |                                  |  |  |
| N            |               |                                       |                                  |  |  |
| <b>Total</b> |               |                                       |                                  |  |  |

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

| Code         | Tax-Exempt<br>Interest | 2022 Gross<br>Dividends<br>Amount |
|--------------|------------------------|-----------------------------------|
| A            |                        |                                   |
| B            |                        |                                   |
| C            |                        |                                   |
| D            |                        |                                   |
| E            |                        |                                   |
| F            |                        |                                   |
| G            |                        |                                   |
| H            |                        |                                   |
| I            |                        |                                   |
| J            |                        |                                   |
| K            |                        |                                   |
| L            |                        |                                   |
| M            |                        |                                   |
| N            |                        |                                   |
| <b>Total</b> |                        |                                   |

## Enter Any Additional Information:

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

Note: List all items sold during the year on Form 7.



2023

# Foreign Assets

5C

Note: If the aggregate value of the accounts does not exceed \$10,000, then you do not need to provide details.

## General Information:

TSJ \_\_\_\_\_  
 Title of filer \_\_\_\_\_  
 Enter all countries where you have foreign bank accounts \_\_\_\_\_

## Foreign Identification:

|     |    |
|-----|----|
| Yes | No |
|     |    |
|     |    |

Passport \_\_\_\_\_  
 Foreign TIN \_\_\_\_\_  
 If not passport or TIN, enter description \_\_\_\_\_  
 Number \_\_\_\_\_  
 Country of issue \_\_\_\_\_

## Information on Foreign Financial Accounts:

1 - Bank Account    2 - Securities Account    3 - Other

| Account Type | If Other Account Type, Describe | Maximum Account Value | Account Number | Financial Institution Name |
|--------------|---------------------------------|-----------------------|----------------|----------------------------|
| A            |                                 |                       |                |                            |
| B            |                                 |                       |                |                            |

| Street Address | City |
|----------------|------|
| A              |      |
| B              |      |

| State | ZIP/Postal Code | Country | GIIN |
|-------|-----------------|---------|------|
| A     |                 |         |      |
| B     |                 |         |      |

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN)    B - SSN or ITIN    C - Foreign

| Last Name or Organization Name | First Name | Middle Initial | Suffix | Taxpayer ID Number |
|--------------------------------|------------|----------------|--------|--------------------|
| A                              |            |                |        |                    |
| B                              |            |                |        |                    |

| # of Joint Owners | Street Address | City |
|-------------------|----------------|------|
| A                 |                |      |
| B                 |                |      |

1 - No financial interest    1B - No financial interest - US person, officer or employee, residing outside US    2A - Joint - spouse is joint owner    2B - Joint - other joint owner    3 - Consolidated

| State | ZIP/Postal Code | Country | Owner-ship Code | Filer's Title |
|-------|-----------------|---------|-----------------|---------------|
| A     |                 |         |                 |               |
| B     |                 |         |                 |               |

1 - Deposit    2 - Custodial

| Type | Foreign Currency | Exchange Rate | Source of Exchange | Acct Open | Acct Closed | Joint | No Tax Items Reported |
|------|------------------|---------------|--------------------|-----------|-------------|-------|-----------------------|
| A    |                  |               |                    |           |             |       |                       |
| B    |                  |               |                    |           |             |       |                       |



2023

# Foreign Assets

5D

### Asset Information:

| Description | Identifying Number | Date Acquired (Mo/Da/Yr) | Date Sold (Mo/Da/Yr) | Jointly Owned | No Tax Items Reported |
|-------------|--------------------|--------------------------|----------------------|---------------|-----------------------|
|             |                    |                          |                      |               |                       |

| Value | Foreign Currency | Exchange Rate | Source of Exchange Rate |
|-------|------------------|---------------|-------------------------|
|       |                  |               |                         |

### If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Partnership   2 - Corporation   3 - Trust   4 - Estate

| Name of Foreign Entity | Type of Foreign Entity | Mailing Address of Foreign Entity |  |  |
|------------------------|------------------------|-----------------------------------|--|--|
|                        |                        |                                   |  |  |

| City or Town of Foreign Entity | Province, County or State of Foreign Entity | Country of Foreign Entity | Postal Code of Foreign Entity | GIIN |
|--------------------------------|---|---------------------------|-------------------------------|------|
|                                |   |                           |                               |      |

### If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - U.S. person  
2 - Foreign person

1 - Issuer   2 - Counterparty

| Name of Issuer | Issuer Code | Type of Issuer | Residence of Issuer |
|----------------|-------------|----------------|---------------------|
|                |             |                |                     |
|                |             |                |                     |
|                |             |                |                     |

1 - Individual   2 - Partnership   3 - Corporation   4 - Trust   5 - Estate

| Mailing Address of Issuer | City or Town of Issuer |
|---------------------------|------------------------|
|                           |                        |
|                           |                        |
|                           |                        |

| Province, County or State of Issuer | Country of Issuer | Postal Code of Issuer |
|-------------------------------------|-------------------|-----------------------|
|                                     |                   |                       |
|                                     |                   |                       |
|                                     |                   |                       |

Foreign assets were acquired or sold during the tax year .....  Yes  No

### Foreign Bank Accounts and Trusts:

At any time during 2023, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?  Yes  No

If Yes, enter name of foreign country .....

Were you the grantor of, or transferor to, a foreign trust that existed during 2023, whether or not you had any beneficial interest in it?  Yes  No



2023

# Business Income and Cost of Goods Sold

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

TSJ \_\_\_\_\_  
 Employer ID number \_\_\_\_\_  
 Street address \_\_\_\_\_  
 City, state, ZIP or postal code, and country \_\_\_\_\_  
 Method of inventory \_\_\_\_\_  
 Method of accounting \_\_\_\_\_

### Business Questions for 2023:

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| Did you dispose of this business? _____  | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, what was the disposition date? _____ (Mo/Da/Yr)  |                          |                          |
| Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| Were you involved in the operations of this business on a regular, continuous and substantial basis? _____     | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you prepared or will you prepare all required Forms 1099? _____   | <input type="checkbox"/> | <input type="checkbox"/> |

| 2023 Amount | 2022 Amount |
|-------------|-------------|
|             |             |

Health insurance premiums paid for yourself and your dependents \_\_\_\_\_

### Income:

Payment card and third party transactions: Include all Forms 1099-K

| Description | 2023 Amount | 2022 Amount |
|-------------|-------------|-------------|
|             |             |             |
|             |             |             |
|             |             |             |

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

Other Income:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

Other gross receipts or sales \_\_\_\_\_  
 Less returns and allowances \_\_\_\_\_

### Cost of Goods Sold:

|   | 2023 Amount | 2022 Amount |
|---|-------------|-------------|
| Beginning inventory _____                                     |             |             |
| Purchases less cost of items withdrawn for personal use _____ |             |             |
| Cost of labor (do not include amounts paid to yourself) _____ |             |             |
| Materials and supplies _____                                  |             |             |
| Other costs of goods sold:                                    |             |             |
| Description   | 2023 Amount | 2022 Amount |
|   |             |             |
|   |             |             |
| Ending inventory _____  |             |             |





2023

### Business Expenses - Vehicle and Other Listed Property

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

**Listed Property Questions for 2023:**

|   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| Do you have evidence to support your deduction? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, is the evidence written? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have evidence to support the business use percentage claimed on listed property? ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, is the evidence written? .....  | <input type="checkbox"/> | <input type="checkbox"/> |

**If you are an employer who provides vehicles for use by employees:**

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? .. .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you treat all use of vehicles by employees as personal use? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson’s normal working hours? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

**Vehicle:**

Description of vehicle .....

Date placed in service .....

Do you (or your spouse) have another vehicle available for your personal use?  Yes  No

Was your vehicle available for use during off-duty hours? .....

| Vehicle 1  |                      |
|--|----------------------|
| Description of vehicle .....   |                      |
| Date placed in service .....   |                      |
| Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No |                      |
| Was your vehicle available for use during off-duty hours? .....  |                      |
| 2023 Miles   | 2022 Miles           |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| 2023 Amount  | 2022 Amount          |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |

| Vehicle 2  |                      |
|--|----------------------|
| Description of vehicle .....   |                      |
| Date placed in service .....   |                      |
| Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No |                      |
| Was your vehicle available for use during off-duty hours? .....  |                      |
| 2023 Miles   | 2022 Miles           |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| 2023 Amount  | 2022 Amount          |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> |

**Mileage:**

Total miles .....

Total business miles .....

Business miles after June 30 .....

Total commuting miles for the year .....

**Actual Expenses:**

Gasoline, oil, repairs, insurance, etc ..

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....





# Sales of Stocks, Securities, Capital Assets & Installment Sales

**Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:**

**Include all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year**

Did you have any of the following during the year?

- Mutual fund transactions .....
- Exchange of any securities or investments for something other than cash .....
- Sales of inherited property .....
- Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale .....
- Commodity sales, short sales or straddles .....
- Reinvestment of the proceeds of gains in a qualified opportunity fund .....
- Sale of any investments in qualified opportunity funds .....
- Debts that became uncollectible .....
- Securities that became worthless .....
- Sale of any property where you will receive payments in future years .....

| Yes | No |
|-----|----|
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |

| TSJ | Kind of Property and Description | Quantity | Date Acquired<br>(Mo/Da/Yr) | Date Sold<br>(Mo/Da/Yr) |
|-----|----------------------------------|----------|-----------------------------|-------------------------|
| A   |                                  |          |                             |                         |
| B   |                                  |          |                             |                         |
| C   |                                  |          |                             |                         |
| D   |                                  |          |                             |                         |
| E   |                                  |          |                             |                         |
| F   |                                  |          |                             |                         |
| G   |                                  |          |                             |                         |
| H   |                                  |          |                             |                         |

|   | Gross Sales Price (Less Commissions) | Cost or Other Basis | Federal Tax Withheld | State Tax Withheld |
|---|--------------------------------------|---------------------|----------------------|--------------------|
| A |                                      |                     |                      |                    |
| B |                                      |                     |                      |                    |
| C |                                      |                     |                      |                    |
| D |                                      |                     |                      |                    |
| E |                                      |                     |                      |                    |
| F |                                      |                     |                      |                    |
| G |                                      |                     |                      |                    |
| H |                                      |                     |                      |                    |

**Installment Sales:** Do not include interest received in principal amount

| TSJ | Property Description | Date Sold<br>(Mo/Da/Yr) | 2023<br>Principal Received | 2022<br>Principal Received |
|-----|----------------------|-------------------------|----------------------------|----------------------------|
|     |                      |                         |                            |                            |
|     |                      |                         |                            |                            |
|     |                      |                         |                            |                            |
|     |                      |                         |                            |                            |
|     |                      |                         |                            |                            |
|     |                      |                         |                            |                            |



2023

# Individual Retirement Account (IRA) Information

**Individual Retirement Account (IRA):** Include all copies of Forms 1099-R and 5498.

TS .....

**IRA Questions for 2023:**

- Are you covered by an employer's retirement plan? .....
- If no, is your spouse covered by an employer's retirement plan? .....
- Do you want to limit your IRA contribution to the maximum amount deductible on your tax return? .....
- If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction? .....
- Did you use any IRA as security for a loan this year? .....
- Did you have any transactions with any IRA during the year? .....
- If Yes, explain. \_\_\_\_\_

| Yes | No |
|-----|----|
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |
|     |    |

**IRA Values, Rollovers, and Distributions:**

Total value of all traditional IRAs on December 31, 2023 .....

Note: This information or Form 5498 is required if you received a distribution during the year.

Outstanding rollovers on December 31, 2023 .....

Total distributions converted to Roth IRAs .....

Total retirement plans converted to Roth IRAs .....

**Contributions:**

**IRA:**

Contributions in 2023 for the 2023 tax return .....

Contributions in 2024 for the 2023 tax return .....

Amount for 2023 you choose to be treated as nondeductible .....

**Roth IRA:**

Contributions made for the 2023 tax year .....

**Distributions:** Include all Forms 1099-R and any nontaxable distribution details

| Name of Payer | 2023 Gross Distributions | Taxable Amount | Federal Tax Withheld | State Tax Withheld | Is this a Rollover? | 2022 Gross Distributions |
|---------------|--------------------------|----------------|----------------------|--------------------|---------------------|--------------------------|
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |
|               |                          |                |                      |                    |                     |                          |



2023

# Pension, Annuity and Retirement Plan Information

9A

**Pensions and Annuities:** Include all Forms 1099-R and any nontaxable distribution details

| TSJ | Name of Payer | 2023 Gross Distributions | Taxable Amount | Federal Tax Withheld | State Tax Withheld | Is this a Rollover? | 2022 Gross Distributions |
|-----|---------------|--------------------------|----------------|----------------------|--------------------|---------------------|--------------------------|
|     |               |                          |                |                      |                    |                     |                          |
|     |               |                          |                |                      |                    |                     |                          |
|     |               |                          |                |                      |                    |                     |                          |
|     |               |                          |                |                      |                    |                     |                          |
|     |               |                          |                |                      |                    |                     |                          |

**Self-Employed Retirement Plan:** Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions? .....

Do you want to contribute the maximum amount allowed? .....

**Taxpayer**

|     |    |
|-----|----|
| Yes | No |
|     |    |
|     |    |

**Spouse**

|     |    |
|-----|----|
| Yes | No |
|     |    |
|     |    |

**Contributions to:**

Simplified employee pension .....

Defined benefit plan .....

Defined contribution plan .....

SIMPLE plan .....

**2023 Amount**

|  |
|--|
|  |
|  |
|  |
|  |

**2023 Amount**

|  |
|--|
|  |
|  |
|  |
|  |



2023

# Rental and Royalty Income

**Location of Property:** \_\_\_\_\_

TSJ \_\_\_\_\_

Type of property . . . . . \_\_\_\_\_

|     |    |
|-----|----|
| Yes | No |
|-----|----|

Have you prepared or will you prepare all required Forms 1099? .....

Ownership percentage if not 100% .....

How many days was this property rented at fair market value? .....

How many days was this property used personally (including use by family members)? .....

| 2023 | 2022 |
|------|------|
| %    |      |
|      |      |

**Income:**

Rents received .....

Royalties received .....

| 2023 Amount | 2022 Amount |
|-------------|-------------|
|             |             |

Payment card and third party transactions:  Include all Forms 1099-K

| Description | 2023 Amount | 2022 Amount |
|-------------|-------------|-------------|
|             |             |             |
|             |             |             |
|             |             |             |
|             |             |             |

Miscellaneous income:  Include all Forms 1099-MISC

| Description | 2023 Amount | 2022 Amount |
|-------------|-------------|-------------|
|             |             |             |
|             |             |             |
|             |             |             |
|             |             |             |

Other income:

| Description | 2023 Amount | 2022 Amount |
|-------------|-------------|-------------|
|             |             |             |
|             |             |             |
|             |             |             |
|             |             |             |



2023

Rental and Royalty Expenses

Location of Property: \_\_\_\_\_

Expenses:

- Advertising .....
- Auto and travel .....
- Cleaning and maintenance .....
- Commissions .....
- Insurance .....
- Legal and other professional fees .....
- Management fees .....
- Mortgage interest paid to banks, etc. ....
- Mortgage interest paid to individuals .....
- Other interest .....
- Repairs .....
- Supplies .....
- Taxes .....
- Utilities .....
- Dependent care benefits .....
- Employee benefits .....
- Other Expenses:

| 2023 Amount | 2022 Amount |
|-------------|-------------|
|             |             |
|             |             |
|             |             |
|             |             |
|             |             |
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| Description | 2023 Amount | 2022 Amount |
|-------------|-------------|-------------|
|             |             |             |
|             |             |             |
|             |             |             |
|             |             |             |
|             |             |             |
|             |             |             |
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|             |             |             |
|             |             |             |



# Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Include all Schedules K-1

| TSJ | Entity Name | Employer ID Number | Health Insurance Paid by Entity |
|-----|-------------|--------------------|---------------------------------|
|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |
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|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |

S Corporation Income: Include all Schedules K-1

| TSJ | Entity Name | Employer ID Number | Health Insurance Paid by Entity |
|-----|-------------|--------------------|---------------------------------|
|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |
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|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |
|     |             |                    |                                 |

Estate and Trust Income: Include all Schedules K-1

| TSJ | Entity Name | Employer ID Number |
|-----|-------------|--------------------|
|     |             |                    |
|     |             |                    |
|     |             |                    |
|     |             |                    |
|     |             |                    |
|     |             |                    |
|     |             |                    |
|     |             |                    |
|     |             |                    |
|     |             |                    |

Real Estate Mortgage Investment Conduit (REMIC) Income: Include all Schedules Q

| TSJ | Entity Name | Employer ID Number |
|-----|-------------|--------------------|
|     |             |                    |
|     |             |                    |



Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G

Miscellaneous Income and Adjustments:

Table with columns for TSJ (2023 Amount, 2022 Amount) and rows for Unemployment compensation received, Social security benefits received, Medicare premiums withheld, etc.

State and Local Income Tax Refunds:

Table with columns for TSJ, State, City, Tax Year, and Income Tax Refund (State, Local).

Other Income:

Table with columns for TSJ, Nature and Source, 2023 Amount, and 2022 Amount.

Alimony Paid or Received:

Table with columns for TSJ, Recipient's Name, Recipient's Social Security Number, Date of Original Divorce or Separation, Date Divorce or Separation Agreement Modified, Alimony Received?, 2023 Amount, and 2022 Amount.



2023

# Miscellaneous Adjustments

13A

**Educator Expenses:** Deduction for amounts paid by educators of kindergarten through Grade 12

| TS | 2023 Amount | 2022 Amount |
|----|-------------|-------------|
|    |             |             |
|    |             |             |

**Health Savings Accounts (HSAs)**

| TS | Description                                  | 2023 Amount | 2022 Amount |
|----|--|-------------|-------------|
|    | Contributions made for 2023                  |             |             |
|    | Distributions received from all HSAs in 2023 |             |             |

What type of coverage applies to your high deductible health plan?  Self only  Family

Were any HSA contributions listed above also shown on your Form W-2? .....

Were all distributions from your HSA for unreimbursed medical expenses? .....

Did you or your spouse enroll in Medicare? .....

If Yes, what month did you enroll? .....

What month did your spouse enroll? .....

|     |    |
|-----|----|
| Yes | No |
|     |    |
|     |    |
|     |    |

**Other Adjustments to Income:** Include all Forms 1098-E for Student Loan Interest Paid

| TSJ | Nature and Source | 2023 Amount | 2022 Amount |
|-----|-------------------|-------------|-------------|
|     |                   |             |             |
|     |                   |             |             |
|     |                   |             |             |
|     |                   |             |             |
|     |                   |             |             |
|     |                   |             |             |







2023

# Itemized Deductions - Mortgage Interest and Points

14A

## Mortgage Questions for 2023:

|   |                          |                          |
|---|--------------------------|--------------------------|
|   | <b>Yes</b>               | <b>No</b>                |
| If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you refinance your home? (If Yes, enclose the closing statement.) . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, how many years is your new mortgage loan? . . . . . _____   |                          |                          |
| Did you purchase a new home or sell your former home during the year? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, enclose the closing statements from the purchase and sale of your new and former homes.   |                          |                          |
| If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US<br>during the 3 year period prior to the purchase of this home? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence<br>in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

## Home Mortgage Interest Paid To Financial Institutions:

| TSJ | Paid To | Did You Receive Form 1098? |    | 2023 Amount | 2022 Amount |
|-----|---------|----------------------------|----|-------------|-------------|
|     |         | Yes                        | No |             |             |
|     |         |                            |    |             |             |
|     |         |                            |    |             |             |
|     |         |                            |    |             |             |

## Other Home Mortgage Interest Paid:

| TSJ | Paid To |         | ID Number | 2023 Amount | 2022 Amount |
|-----|---------|---------|-----------|-------------|-------------|
|     | Name    | Address |           |             |             |
|     |         |         |           |             |             |
|     |         |         |           |             |             |
|     |         |         |           |             |             |

## Deductible Points:

| TSJ | Paid To | Did You Receive Form 1098? |    | 2023 Amount | 2022 Amount |
|-----|---------|----------------------------|----|-------------|-------------|
|     |         | Yes                        | No |             |             |
|     |         |                            |    |             |             |
|     |         |                            |    |             |             |
|     |         |                            |    |             |             |

## Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

| TSJ | 2023 Amount | 2022 Amount |
|-----|-------------|-------------|
|     |             |             |
|     |             |             |
|     |             |             |

## Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

| TSJ | Paid To | 2023 Amount | 2022 Amount |
|-----|---------|-------------|-------------|
|     |         |             |             |
|     |         |             |             |
|     |         |             |             |



# Itemized Deductions - Contributions

**Cash Contributions:** Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

| TSJ | Organization or Description of Contribution | 2023 Amount | 2022 Amount |
|-----|---|-------------|-------------|
|     |   |             |             |
|     |   |             |             |
|     |   |             |             |
|     |   |             |             |
|     |   |             |             |
|     |   |             |             |
|     |   |             |             |
|     |   |             |             |
|     |   |             |             |

| TSJ | Conservation Real Property | 2023 Amount | 2022 Amount |
|-----|----------------------------|-------------|-------------|
|     | 100% limit                 |             |             |
|     | 50% limit                  |             |             |

| TSJ | Description   | 2023 Miles | 2022 Miles |
|-----|---|------------|------------|
|     | Number of miles traveled performing volunteer work for qualified charitable organizations |            |            |

**Noncash Contributions Totaling \$500 or Less:** Include all documentation.

| TSJ | Description of Donated Property | 2023 Amount | 2022 Amount |
|-----|---------------------------------|-------------|-------------|
|     |                                 |             |             |
|     |                                 |             |             |

**Noncash Contributions Totaling More Than \$500:** Include all Forms 1098-C or other documentation.

| TSJ | Property Description | Date Acquired | Date of Donation | Cost or Basis |
|-----|----------------------|---------------|------------------|---------------|
| A   |                      |               |                  |               |
| B   |                      |               |                  |               |
| C   |                      |               |                  |               |

|   | Fair Market Value (FMV) | Method Used to Determine FMV | Other Method Description | Method of Acquisition |
|---|-------------------------|------------------------------|--------------------------|-----------------------|
| A |                         |                              |                          |                       |
| B |                         |                              |                          |                       |
| C |                         |                              |                          |                       |

1 - Appraisal    3 - Comparable Sale    5 - Thrift Shop Value  
 2 - Catalog    4 - Other (Describe)

1 - Gift    3 - Exchange  
 2 - Inheritance    4 - Purchase

|   | Donee Organization Name | Donee Organization Address |
|---|-------------------------|----------------------------|
| A |                         |                            |
| B |                         |                            |
| C |                         |                            |



# Child/Dependent Care Expenses & Education Expenses

## Child/Dependent Care Expenses:

### General Information:

TSJ .....

Were you or your spouse a full time student or disabled?  Yes  No  
 Did you pay an individual for services performed in your home?  Yes  No

Expenses incurred in 2022 but paid in 2023 .....  
 Employer-provided dependent care benefits that were forfeited in 2023 .....  
 2022 carryover used in grace period .....

### Child/Dependent Care Providers:

**Provider 1:**

Name .....  
 Street address .....  
 City, state, ZIP or postal code, and country .....  
 Social security number OR .....  
 Employer identification number .....  
 Telephone number (California only) .....

|  | 2023 Amount | 2022 Amount |
|--|-------------|-------------|
| Expenses incurred and paid in 2022 .....     |             |             |
| Expenses incurred and not paid in 2022 ..... |             |             |

**Provider 2:**

Name .....  
 Street address .....  
 City, state, ZIP or postal code, and country .....  
 Social security number OR .....  
 Employer identification number .....  
 Telephone number (California only) .....

|  | 2023 Amount | 2022 Amount |
|--|-------------|-------------|
| Expenses incurred and paid in 2022 .....     |             |             |
| Expenses incurred and not paid in 2022 ..... |             |             |

### Qualifying Persons for Child/Dependent Care Expenses:

| First Name and Initial | Last Name | Social Security Number | 2023 Expenses Incurred | 2022 Expenses Incurred |
|------------------------|-----------|------------------------|------------------------|------------------------|
|                        |           |                        |                        |                        |
|                        |           |                        |                        |                        |
|                        |           |                        |                        |                        |

### Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

**Include copies of all Forms 1098-T**

| First Name and Initial | Last Name | Social Security Number | 2023 Qualified Expenses |
|------------------------|-----------|------------------------|-------------------------|
|                        |           |                        |                         |
|                        |           |                        |                         |
|                        |           |                        |                         |



2023

# Federal Tax Payments

## Refund Application:

If you have an overpayment of 2023 taxes, do you want the excess:

Refunded .....  Yes  No  
 Applied to your 2024 estimated tax liability .....  Yes  No

## Federal Estimated Tax Payments:

2023 1st Quarter Estimate ..... (Due 04-18-2023)  
 2023 2nd Quarter Estimate ..... (Due 06-15-2023)  
 2023 3rd Quarter Estimate ..... (Due 09-15-2023)  
 2023 4th Quarter Estimate ..... (Due 01-16-2024)

| Amount Due | Date Paid if Not Date Due (Mo/Da/Yr) | Amount Paid |
|------------|--------------------------------------|-------------|
|            |                                      |             |
|            |                                      |             |
|            |                                      |             |
|            |                                      |             |

2022 overpayment applied to 2023 estimate .....

## Tax Planning Information for Tax Year 2024:

Do you expect any of the following to occur in 2024?

|   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| A change in your marital status .....           | <input type="checkbox"/> | <input type="checkbox"/> |
| A change in the number of your dependents ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| A substantial change in your income .....       | <input type="checkbox"/> | <input type="checkbox"/> |
| A substantial change in your withholding .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| A substantial change in deductions .....        | <input type="checkbox"/> | <input type="checkbox"/> |

If you answered Yes to any of the above questions, provide details.

|  |
|--|
|  |
|  |
|  |
|  |
|  |



2023

# State and City Tax Payments

20A

## State and City Estimated Tax Payments:

| TSJ ____<br>State/City _____ |  |             |
|------------------------------|--|-------------|
| Amount Due                   | Date Paid<br>if Not Date Due<br>(Mo/Da/Yr) | Amount Paid |
|                              |  |             |
|                              |  |             |
|                              |  |             |
|                              |  |             |

2023 1st Quarter Estimate .....

2023 2nd Quarter Estimate .....

2023 3rd Quarter Estimate .....

2023 4th Quarter Estimate .....

If you have an overpayment of 2023 taxes, do you  
want the excess applied to your 2024 estimated tax liability?  Yes  No

2022 overpayment applied to 2023 estimate .....

Balance of prior year(s)' tax paid in 2023 plus  
amount paid with 2022 extensions .....

Estimated tax payments for 2022 paid in 2023 .....

## State and City Estimated Tax Payments:

| TSJ ____<br>State/City _____ |  |             |
|------------------------------|--|-------------|
| Amount Due                   | Date Paid<br>if Not Date Due<br>(Mo/Da/Yr) | Amount Paid |
|                              |  |             |
|                              |  |             |
|                              |  |             |
|                              |  |             |

2023 1st Quarter Estimate .....

2023 2nd Quarter Estimate .....

2023 3rd Quarter Estimate .....

2023 4th Quarter Estimate .....

If you have an overpayment of 2023 taxes, do you  
want the excess applied to your 2024 estimated tax liability?  Yes  No

2022 overpayment applied to 2023 estimate .....

Balance of prior year(s)' tax paid in 2023 plus  
amount paid with 2022 extensions .....

Estimated tax payments for 2022 paid in 2023 .....

## State and City Estimated Tax Payments:

| TSJ ____<br>State/City _____ |  |             |
|------------------------------|--|-------------|
| Amount Due                   | Date Paid<br>if Not Date Due<br>(Mo/Da/Yr) | Amount Paid |
|                              |  |             |
|                              |  |             |
|                              |  |             |
|                              |  |             |

2023 1st Quarter Estimate .....

2023 2nd Quarter Estimate .....

2023 3rd Quarter Estimate .....

2023 4th Quarter Estimate .....

If you have an overpayment of 2023 taxes, do you  
want the excess applied to your 2024 estimated tax liability?  Yes  No

2022 overpayment applied to 2023 estimate .....

Balance of prior year(s)' tax paid in 2023 plus  
amount paid with 2022 extensions .....

Estimated tax payments for 2022 paid in 2023 .....



**NOTE: Only complete Forms 34 and/or 35 if in 2023:**

- You made gifts of cash or marketable securities to an individual that exceeded \$17,000; or
- You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or
- You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, provide details below.

If your most recent gift tax return was not prepared by us, include a copy.

For gifts other than cash, include a copy of any appraisal(s) of assets.

If no appraisal is available, describe how the value was determined.

For each gift made outright to an individual during the year, provide the following information:

**Gift 1:**

|  |                                   |                                 |                                |
|--|-----------------------------------|---------------------------------|--------------------------------|
| Person giving the gift .....   | <input type="checkbox"/> Taxpayer | <input type="checkbox"/> Spouse | <input type="checkbox"/> Joint |
| Name of person receiving the gift .....  | _____                             |                                 |                                |
| Address of person .....  | _____                             |                                 |                                |
| Your relationship to the person<br>(e.g., son, granddaughter or friend) .....                        | _____                             |                                 |                                |
| Age of the person .....  | _____                             |                                 |                                |
| Date(s) of gift(s) .....   | (Mo/Da/Yr) _____                  |                                 |                                |
| Description and amount of assets gifted<br>(e.g., \$17,000 in cash or 500 shares of ABC stock) ..... | _____                             |                                 |                                |
| Cost basis of assets gifted if other than cash .....   |                                   |                                 |                                |
| Value of assets gifted if other than cash .....  |                                   |                                 |                                |

**Gift 2:**

|  |                                   |                                 |                                |
|--|-----------------------------------|---------------------------------|--------------------------------|
| Person giving the gift .....   | <input type="checkbox"/> Taxpayer | <input type="checkbox"/> Spouse | <input type="checkbox"/> Joint |
| Name of person receiving the gift .....  | _____                             |                                 |                                |
| Address of person .....  | _____                             |                                 |                                |
| Your relationship to the person<br>(e.g., son, granddaughter or friend) .....                        | _____                             |                                 |                                |
| Age of the person .....  | _____                             |                                 |                                |
| Date(s) of gift(s) .....   | (Mo/Da/Yr) _____                  |                                 |                                |
| Description and amount of assets gifted<br>(e.g., \$17,000 in cash or 500 shares of ABC stock) ..... | _____                             |                                 |                                |
| Cost basis of assets gifted if other than cash .....   |                                   |                                 |                                |
| Value of assets gifted if other than cash .....  |                                   |                                 |                                |