**Organizer**

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This organizer is designed to assist you in gathering the information required for preparation of your individual income tax returns.

Please complete pages 2-9 and all applicable sections. Also, please provide details and documentation as requested (documents may be faxed, scanned/emailed (please use the “To send me secure files, click here” link in my email), dropped off or mailed.

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to taxpayers in an envelope clearly marked “IMPORTANT TAX DOCUMENTS ENCLOSED” and should be submitted with this organizer. Include the following, if applicable:

* W-2 (wages) – 1098-T (education)
* 1099-R (retirement) – Schedules K-1 (Forms 1065, 1120S, 1041)
* 1099-INT (interest) – Annual brokerage statements
* 1099-DIV (dividends) – 1098 (mortgage interest)
* 1099-B (brokerage sales) – 8886 (reportable transactions)
* 1099-MISC (rents, etc.) – Closing Disclosure (real estate sales/purchases)
* 1099-NEC (non-employee compensation) – Copies of any tax elections or revocations in effect
* 1095-A (marketplace health insurance) – Other information statements

In addition, please provide a copy of your (and your spouse’s, if applicable) driver’s license (front and back). This information may   
be needed to electronically file your tax return.

The filing deadline for your income tax return is April 15th. Your completed tax organizer needs to be received no later than April 1st. Any information received after that date may require an extension to be filed for this return.

If an extension of time is required, any tax due should be paid with that extension. Any taxes not paid by the filing deadline may be   
subject to late-payment penalties and interest. If you don’t pay a reasonable estimate of your tax liability, your extension may be   
deemed invalid, subjecting you to late-filing penalties.

Your return will be electronically filed unless otherwise requested or ineligible for e-file. The request to opt out of e-filing may require you to sign a form that will be filed with the taxing authority(ies).

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this   
organizer is complete and accurate.

Certified by (taxpayer)

Certified by (spouse) (if applicable)

If we did not prepare your prior year returns, provide a copy of federal and state returns for the two previous years.

If we did not prepare your prior year returns, do we have permission to contact your predecessor tax return preparer?

Yes No

If permission is granted, please provide the predecessor’s contact information.

Taxpayer’s name   SSN Occupation

Spouse’s name   SSN Occupation

Home address

City, town, or post office County State ZIP code School district

Telephone number Telephone number (taxpayer) Telephone number (spouse)

Home Office Office

Email (T) Fax Fax

Email (S) Mobile Mobile

Taxpayer date of birth Blind? Yes No

Spouse date of birth Blind? Yes No

 Dependent children who lived with you:

|  |  |  |  |
| --- | --- | --- | --- |
| Full name | SSN | Relationship | Birth date |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

 Other dependents:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Full name | SSN | Relationship | Birth date | # months resided in your home | % support furnished by you |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Please answer the following questions and submit details for any question answered “yes.” Yes No

 

 1) Will the address on your current returns be different from that shown on your prior year returns?

If yes, provide the new address and the date moved.

 

 2) Did any births, adoptions, marriages, separations, divorces or deaths occur related to you, your spouse

or any of your dependents for 2022?

If yes, provide details.

 

 3) Were there any changes in dependents from the prior year? If yes, provide details.

 

 4) Are you entitled to a dependency exemption due to a divorce decree?

 

 5) Did any of your dependents have unearned income of $1,100 or more ($400 if self-employed)?

 

If yes, do you want us to prepare your child’s tax return? Unearned income (interest/dividends/gains) can  
no longer be included on the parent’s tax return.

 

 6) Are any dependent children married and filing a joint return with their spouse?

 

 7) Did any dependent child 19-23 years of age attend school full time for less than five months during the year?

 

 8) Has the IRS, or any state or local taxing agency, notified you of changes to a prior year’s tax return in which you have not already notified us (including a partnership or LLC in which you have an investment)?

If yes, provide copies of all notices or correspondence received.

 

 9) Did you receive any income from any legal proceedings, cancellation of student loans or other

indebtedness during the year? If yes, provide details.

 

 10) Did you/spouse receive as payment, or sell/dispose of, a digital financial asset (cryptocurrencies, etc))?

 

 11) Did you make any gifts during the year directly, indirectly or in trust, exceeding $15,000 per person?

 

 12) Did you make any discounted gifts or gifts of future interest to any person or trust?

Yes No

 

 13) Did you have any interest in, or signature or other authority over, a bank, securities or other financial   
account in a foreign country? If the aggregate value of all of your accounts exceeded U.S. $10,000 at

any time during the year, complete the following:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name and address of financial institution | Account type (bank securities/ other)\*\* | Account number | Maximum value during the year\* | Currency | Held separately  (S) or jointly (J) or signature authority (SA) | Joint owner’s name(s), address, and U.S. taxpayer identification number (if any) |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

\* Please provide the highest value at any time during the year in the foreign currency.

\*\* Treasury guidance presently (Form 114, *Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life), and an annuity policy with cash surrender value. There are extremely large penalties for not complying with the filing requirements of Form 114.

 

 14) Did you have an interest in specified foreign financial assets valued at more than $50,000 on the last   
day of the tax year or more than $75,000 at any time during the tax year? Please include assets not  
previously listed for FinCEN 114 reporting.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Description of asset | Identifying number | Date asset acquired or disposed of during the year | Maximum value of asset during the tax year | Currency/ exchange rate | If asset is stock of a foreign entity, provide name, type and mailing address | If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

Yes No

 

 15) Did you have foreign income, pay any foreign taxes that are not reflected on an enclosed 1099, or file   
 any foreign information reporting or tax forms?

Provide details.

 

 16) Were you the grantor, transferor or beneficiary of a foreign trust?

 

 17) Were you a resident of, or did you have income from, more than one state during the year?

If so, provide details. You may be required to file tax returns and may also owe taxes in those states.

 

 18) Do you file use tax returns in any states?

 

 19) Do you have any unpaid sales/use tax for tax year 2022 (such as from goods you purchased online  
 or from a catalog)?

 

 20) Do you and/or your spouse want to designate $3 to the Presidential Election Campaign Fund?

Taxpayer Yes No

Spouse Yes No

 

 21) Do you wish to contribute to any state fund(s)? If yes, indicate amount(s) and which fund(s):

 

22) Did you or your spouse, if applicable, at any time during 2022, receive, sell, exchange or otherwise

acquire any financial interest in virtual currency and if yes, please provide details of sales or exchanges?

 

 23) If you or your household did not maintain minimum essential health coverage for the entire year:

 

1. Were you offered coverage (through your or your spouse’s plan) that you declined?

 

1. If yes, did the coverage offer minimum value and was it affordable?

 

1. Were you or any member of your household eligible for Medicare or Medicaid, but did not enroll?

 

 24) Did you or any member of your family enroll in health insurance coverage through the Health Insurance Marketplace at healthcare.gov under the Affordable Care Act? If yes, enclose Form 1095-A, *Health Insurance Marketplace Statement*.

Yes No

 

 25) Is more than one tax household sharing the premium tax credit? Examples include adult nondependent  
 children, situations of divorce or a new marriage.

 

 26) Were you or your spouse eligible to participate in an employer’s health insurance or long-term care plan

 

 27) Do you want any overpayment of taxes applied to next year’s estimated taxes?

 

 28) Do you want any federal or state refund deposited directly into your bank account?

If yes, enclose a voided check.

 

1. Do you want any balance due directly withdrawn from this same bank account on the due date?

 

1. Do you want next year’s estimated taxes withdrawn from this same bank account on the due dates?

 

 29) If you owe federal or state tax upon completion of your return, are you able to pay the balance due?

 

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

If yes, provide details.

 

 31) Did you receive any distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution (Form 1099-R and proof of rollover)?

 32) If you received an IRA distribution, which you did not roll over, provide details (Form 1099-R).

 

a. Did you or your spouse withdraw amounts from your IRA to acquire a personal residence or pay for  
 unreimbursed medical expenses or higher education expenses? If yes, provide details.

 

 33) Did you convert IRA funds or any other qualified retirement plan funds into a Roth IRA? If yes, provide   
 details (Form 1099-R).

 

 34) Did you receive any disability payments this year?

 

 35) Did you have any taxable distributions from an ABLE account?

 

 36) Did you receive tip income not reported to your employer?

 

 37) Did you sell or purchase a principal residence or other real estate? If yes, provide the settlement sheet (Closing Disclosure) and Form 1099-S.

 

 38) Did you refinance any existing loans on your home or other real estate you own? If yes, provide the

settlement sheet (Closing Disclosure).

 

 39) Did you collect on any installment contract during the year? Provide details.

 

 40) During this year, do you have any securities that became worthless or loans that became uncollectible?

 

 41) Did you receive unemployment compensation? If yes, provide Form 1099-G.

Yes No

 

 42) Did you receive or pay any alimony during the year? If yes, provide details, including the date of the  
divorce agreement and the Social Security number of the spouse paying the alimony or whom the   
alimony was paid.

 

 43) Did you have any business casualty or theft losses during the year? If yes, provide details.

 

 44) Did you receive any proceeds (including insurance) on property which was taken from you by destruction, theft, seizure or condemnation?

 

 45) Did you, or do you plan to, contribute money before April 15, 2023, to a traditional or Roth IRA for the last calendar year? If yes, provide details (note that some states may have earlier due dates).

 

 46) If you or your spouse have self-employment income, do you want to make a retirement plan contribution?

 

 47) Did you, or do you plan to, contribute money before April 15, 2023 to a health savings account (HSA) for the last calendar year? If yes, provide details.

 

 48) Did you receive any distributions from an HSA? If so, provide detail, including Form 1099-SA and Form   
5498-SA.

 

 49) Did you incur expenses as an elementary or secondary educator? If so, how much? The amount

deductible is limited to $250 per taxpayer.

 50) If paid, how much real estate tax did you pay on your principal residence or any other real property owned?

If an Indiana resident, and you paid rent to live in your IN residence, please provide landlord’s name, address and amount paid.

 

 51) Did you purchase gasoline, oil or special fuels for non-highway use vehicles?

 

 52) Did you purchase an energy-efficient or other new vehicle? If yes, provide the purchase invoice.

 

 53) Did you pay sales tax on any large purchases, including home improvements? If yes, provide details.

 

 54) Did you make any energy-efficient improvements (remodel or new construction) to your home?

 

 55) Did you purchase and place in service any solar water heating, solar electric, fuel cells, small wind energy or geothermal heat pump to any property you own (not just your home)?

 

 56) Did you incur adoption expenses or adopt a U.S. child that the state has determined to have special   
 needs?

 

 57) Did you acquire or sell any ‘‘qualified small business stock?’’

 

 58) Were you granted, or did you exercise, any stock options? If yes, provide details.

 

 59) If applicable, did you pay $1,000 or more for your dependent to attend a private school (K-12) or to be homeschooled?

Yes No

 

 60) Did you pay any household employee over age 18 wages of $2,000 or more?

 

a. If yes, provide a copy of form W-2 issued to each household employee.

 

1. If yes, did you pay total wages of $1,000 or more in any calendar quarter to all household employees?

 

 61) Did you surrender or cash in any U.S. savings bonds?

 

62) Did you install a new exterior door or window, AC unit, furnace, water heater or geothermal system

(note: new roofs no longer provide an energy credit)?

 

 63) Did you acquire an EIN from the IRS for a new business you started? If yes, provide details.

 

 64) Did you purchase or convert property you already owned to rental property? If yes, provide the settlement sheet (Closing Statement).

 

 65) Did you acquire or dispose of any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide the Schedule K-1 that the organization has issued to you.

 

 66) Do you have records to support travel, meals or gift expenses incurred in your business? The law requires that adequate records be maintained for travel, meals and gift expenses. The documentation should include the amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s). Note that entertainment expenses are no longer deductible.

 

 67) Did you participate in any bartering transactions (including the use of virtual currency)?

 

  68) Do you have evidence to substantiate all your charitable contributions?

**Note:** Current tax law requires taxpayers to have the following for all tax deductions of a donation to a charitable contribution of cash, check or any other monetary gift: (1) a bank record (such as a canceled check) or (2) a written communication from the charity that adequately documents the donation. If the donation is $250 or more, you must have the appropriate written communication from the charity. Written acknowledgment from a donee organization must include (1) the amount of any cash you paid and a description of any property given to the organization, (2) a statement of whether or not the donee organization provides any goods or services related to the contribution, (3) if the done organization provides any goods or services other than intangible religious benefits, a description and good faith estimate of the value of the goods or services, and (4) if the donee organization provides intangible religious benefits, a statement to that effect. If you make charitable contributions by payroll deductions, you should have a pay stub, Form W-2 or other document furnished by your employer that shows the total amount withheld for payment to a charity and the pledge card that shows the name of the charity. In order to take a deduction for donations of used clothing and household goods, they must be in “good used” condition or better. An exception allows deductions for single items that are appraised at more than $500, even if they are not in “good condition”.

 

 69) Has your will or trust been updated within the last three years? If not, consider a review this year.

 

 70) Can the IRS and state tax authority discuss questions about this return with the preparer?

 

 71) Did you or any of your dependents receive a Federal IP PIN from the IRS or have you been a victim of  
 identity theft, either in 2022 or in prior years? If you received an IP PIN, **provide a copy of the IRS notice.**

Estimated tax payments made

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Federal | | State (name) | |
| Prior year overpayment applied | Date paid | Amount paid | Date paid | Amount paid |
| 1st quarter |  |  |  |  |
| 2nd quarter |  |  |  |  |
| 3rd quarter |  |  |  |  |
| 4th quarter |  |  |  |  |

Wages, salaries and other employee compensation

 Enclose all Forms W-2. Done N/A

Pension, IRA, and annuity income Yes No

 Enclose all Forms 1099-R. Done N/A

 

 1) Did you receive a lump sum distribution from your employer?

 

 2) Did you “convert” a lump sum distribution into another plan or IRA account?

 

 3) Have you elected a lump sum treatment for any retirement distributions after 1986?  Taxpayer

 

  Spouse

 

 4) If over age 70 ½, did you or your spouse make a contribution from your IRA directly to a charitable

organization?

Miscellaneous income — List and enclose related Forms 1099 or other forms.

 1) Enclose all 1099 SSA forms. Done N/A

Interest income — Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

If not available, complete the following (my preference is to have the source document and to leave the below blank):

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| TSJ\* | Name of payer | Banks, S&L, etc. | U.S. bonds, T-bills | Tax-exempt | |
| In-state | Out-of-state |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | Early withdrawal penalties |  |  |  |  |
|  |  |  |  |  |  |

\* T = Taxpayer   S = Spouse   J = Joint

Interest income (seller-financed mortgage)

|  |  |  |  |
| --- | --- | --- | --- |
| Name of payer | SSN | Address | Interest received |
|  |  |  |  |
|  |  |  |  |

Dividend income — Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.

If not available, complete the following (my preference is to have the source documents and to leave the below blank):

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| TSJ\* | Name of payer | Ordinary dividends | Qualified dividends | Capital gain distributions | Non-taxable | Federal tax withheld | Foreign tax withheld |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

\*T = Taxpayer S = Spouse J = Joint

|  |  |
| --- | --- |
| Description | Amount |
| State and local income tax refund(s) |  |
| Alimony received |  |
| Jury fees |  |
| Finder’s fees |  |
| Director’s fees |  |
| Prizes |  |
| Gambling winnings (W2-G) |  |
| Trustee fees |  |
| Executor fees |  |
| Other miscellaneous income |  |

Income from business or profession — Schedule C

 Who owns this business?  Taxpayer  Spouse  Joint

Principal business or profession

Business name

Business taxpayer identification number

Business address

Yes/

Done No

 Method(s) used to value closing inventory:

 Cost  Lower of cost or market  Other (describe)  N/A

Accounting method:

 Cash  Accrual  Other (describe)

 

 1) Was there any change in determining quantities, costs or valuations between the opening and closing

inventory? If yes, attach an explanation.

 

 2) Did you deduct expenses for the business use of your home?

If yes, complete the office-in-home schedule provided in this organizer.

 

 3) Did you materially participate in the operation of the business during the year?

 

 4) Did you pay any health insurance premiums or long-term care premiums?

 

 5) Was all of your investment in this activity at risk?

 

 6) Were any assets sold, retired or converted to personal use during the year?

If yes, list assets sold including date acquired, date sold, sales price and original cost.

 

 7) Were any assets purchased during the year? If yes, list assets acquired, including date placed in service

and purchase price, including trade-in. Attach copies of purchase invoices.

 

 8) Was this business still in operation at the end of the year?

 

 9) List the states in which the business was conducted and provide income and expense by state.

 

 10) Provide copies of certification for employees of target groups and associated wages qualifying for the   
 work opportunity tax credit.

 

 11) Did you make any payments during the year that would require you to file Form(s) 1099?

 

If yes, did you file Form(s) 1099?

 12) If your Schedule C business has employees, can you provide copies of federal payroll forms

 

W-2/W-3, the annual 940 and 4th qtr 941?

Income and expenses (Schedule C) — Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

|  |  |
| --- | --- |
| Description | Amount |
| Part I — Income |  |
| Gross receipts or sales |  |
| Returns and allowances |  |
| Other income (list type and amount) |  |
| Part II — Cost of goods sold |  |
| Inventory at beginning of year |  |
| Purchases less cost of items withdrawn for personal use |  |
| Cost of labor (do not include salary paid to yourself) |  |
| Materials and supplies |  |
| Other costs (list type and amount) |  |
| Inventory at end of year |  |
| Part III — Expenses |  |
| Advertising |  |
| Bad debts from sales or services |  |
| Car and truck expenses (complete the auto expense schedule, pg 15) |  |
| Commissions and fees |  |
| Licensing |  |
| Internet Access/Web Hosting |  |
| Employee health insurance and other benefit programs (excluding retirement plans) |  |
| Employee retirement contribution (other than for owner) |  |
| Self-employed owner: |  |
| a. Health insurance premiums |  |
| b. Retirement contribution amount |  |
| c. Type of retirement plan (Roth IRA, Traditional IRA, SEP, etc.) |  |

|  |  |
| --- | --- |
| Description | Amount |
| Insurance (other than health) |  |
| Interest: |  |
| a. Mortgage (paid to banks, etc.) |  |
| b. Other |  |
| Legal and professional services |  |
| Office expense |  |
| Rent or lease: |  |
| a. Vehicles, machinery and equipment |  |
| b. Real estate or other business property |  |
| Repairs and maintenance |  |
| Supplies |  |
| Taxes and licenses (enclose copies of payroll tax returns; do not include state income tax) |  |
| Travel, meals and entertainment: |  |
| a. Travel |  |
| b. Meals – 100% deductible for 2022 if paid to restaurants |  |
| c. Entertainment – social clubs are not deductible |  |
| Utilities |  |
| Wages (enclose copies of Forms W-3/W-2) |  |
| Lobbying expenses |  |
| Telephone/Mobile |  |
| Computer Supplies, Software or Hardware |  |
| Marketing |  |
| Other expenses (list type and amount) |  |
|  |  |
|  |  |

 Automobile expenses — Complete a separate schedule for each vehicle.

Vehicle description Total business miles

Date placed in service Total commuting miles

Cost/fair market value Total other personal miles

Lease term, if applicable Total miles this year

Average daily round trip

commuting distance

 Actual expenses (omit if using mileage method)

Gas, oil Taxes and tags

Repairs Interest

Tires, supplies Parking

Insurance Tolls

Lease payments Other

Yes No

 

 Did you acquire, lease or dispose of a vehicle used for business during this year? If yes, enclose the purchase

and sales contract or lease agreement.

 

 Did you use the above vehicle in this business less than 12 months?

If yes, enter the number of months.

 

 Do you have another vehicle available for personal purposes?

 

 Do you have evidence to support your deduction?

 

 Is the evidence written?

Office in home

 To qualify for an office-in-home deduction, the area must be used exclusively for business purposes on a regular basis in  
connection with your employer’s business and for your employer’s convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

|  |  |  |  |
| --- | --- | --- | --- |
| Business or activity for which you have an  office | Total area of the house (square feet) | Area of business portion (square feet) | Business percentage |
|  |  |  |  |

 I. Depreciation

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Date placed in service | Cost/basis | Method | Life | Prior depreciation |
| House |  |  |  |  |  |
| Land |  |  |  |  |  |
| Total purchase price |  |  |  |  |  |
| Improvements (provide details) |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| II. Mortgage interest |  |  |
| Real estate taxes |  |  |
| Utilities |  |  |
| Property insurance |  |  |
| Other expenses — itemize |  |  |
|  |  |  |
|  |  |  |

III. Expenses that apply directly to home office:

|  |  |  |
| --- | --- | --- |
| Telephone |  |  |
| Maintenance |  |  |
| Other expenses — itemize |  |  |
|  |  |  |
|  |  |  |

Did you make an election to apply a simplified method with respect to your home office expenses? Yes No

Capital gains and losses – Enclose all Forms 1099-B (with supplemental year-end brokerage statements) and 1099-S (with Closing Disclosure statements). Complete the following schedule if no statements are available and provide all transaction slips for sales and purchases.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Description | Date acquired | Date sold | Sales proceeds | Cost or basis | Gain (loss)\* |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

 Enter any sales NOT reported on Forms 1099-B and 1099-S:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Description | Date acquired | Date sold | Sales proceeds | Cost or basis | Gain (loss)\* |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

\* If you have questions regarding the taxable status of any gain or loss, please contact our office.

Sale/purchase of personal residence

 Provide closing statements (Closing Disclosure) on purchase and sale of old residence and purchase of new residence.

|  |  |
| --- | --- |
| Description | Amount |
|  |  |
|  |  |

Yes No

 

 For sale of personal residence, did you own and live in it for two of the five years prior to the sale?

 

Was there any rental or business use during the period of ownership?

Residence change

 If you changed residences during the year, provide the period of residence in each location.

Residence #1        From / / To / /

Own  Rent 

Residence #2        From / / To / /

Own  Rent 

Rental and royalty income — Complete a separate schedule for each property.

 1) Description and location of property:

Yes No

 2) Type of property:

 

Personal use

 

Residential rental

 

Commercial rental

 

Royalty

 

Self-rental

 

Other — describe

If personal-use property, provide the following:

1. Number of days the property was occupied by you, a member of your family or any individual not

paying rent at the fair market value.

1. Number of days the property was not occupied.

 

If not occupied, was it available for rent during this time?

1. How many days was the property rented during the year?

 

 3) Did you actively participate in the operation of the rental property during the year? Note that both requirements must be met by you (and not combined with your spouse’s activity) to qualify as a real   
estate professional.

 

1. . Were more than half of the personal services that you performed during the year performed in a

real property trade or business?

 

1. . Did you perform more than 750 hours of services during the year in a real property trade or business?

Yes No

 

 4) Did you make any payments during the year that would require you to file Form(s) 1099 (Misc, NEC, etc.)?

 

If yes, did you file Form(s) 1099?

|  |  |  |  |
| --- | --- | --- | --- |
| Income: | Amount |  | Amount |
| Rents received |  | Royalties received |  |
| Expenses: |  |  |  |
| Mortgage interest |  | Legal and other professional fees |  |
| Other interest |  | Cleaning and maintenance |  |
| Insurance |  | Commissions |  |
| Repairs |  | Utilities |  |
| Auto and travel |  | Management fees |  |
| Advertising |  | Supplies |  |
| Taxes |  | Other (itemize) |  |

Yes No

 

 If this is the first year we are preparing your return, provide depreciation records.

 

 If this is a new property, provide the closing statement (Closing Disclosure).

 

 If the property was sold during the year, provide the closing statement (Closing Disclosure).

 List below any improvements or assets purchased during the year.

|  |  |  |
| --- | --- | --- |
| Description | Date placed in service | Cost |
|  |  |  |
|  |  |  |

Income from partnerships, estates, LLCs, trusts and S corporations

 Enclose all Schedules K-1 received to date. Also list below all Schedules K-1 not yet received:

|  |  |  |
| --- | --- | --- |
| Name | Source code\* | Federal ID number |
|  |  |  |
|  |  |  |
|  |  |  |

\* Source code:  P = Partnership/LLC  E = Estate/trust  S = S corporation

Contributions to retirement plans

|  |  |  |
| --- | --- | --- |
|  | Taxpayer | Spouse |
| Are you covered by a qualified retirement plan? (Y/N) | Yes  No | Yes  No |
| Do you want to make the maximum deductible IRA contribution? (Y/N) | Yes  No | Yes  No |
| IRA contributions made for this return |  |  |
| IRA contributions made for this return for nonworking spouse |  |  |
| Do you want to make an IRA contribution even if part or all of it may not be deducted? (Y/N) If yes, provide a copy of the latest Form 8606 filed. | Yes  No | Yes  No |
| Have you made, or do you want to make a Roth IRA contribution? (Y/N). If yes, provide Roth IRA contributions made for this return. | Yes  No | Yes  No |
| Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution? (Y/N) | Yes  No | Yes  No |
| Keogh SEP/SIMPLE IRA contributions made for this return |  |  |
| Date Keogh/SIMPLE IRA plan established |  |  |

Medical and dental expense (Please note that medical expenses must exceed 7.5% of adjusted gross income to be deductible as an itemized deduction. Itemized deductions are generally only beneficial if they exceed your standard deduction. Health insurance premiums and medical expenses paid with pre-tax dollars (cafeteria plans, health savings accounts, etc.) are not deductible.)

|  |  |
| --- | --- |
| Description | Amount |
| Premiums for health and accident insurance including Medicare |  |
| Long-term care premiums: Taxpayer $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Spouse $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
| Medicine and drugs (prescription only) |  |
| Doctors, dentists, nurses |  |
| Hospitals, clinics, laboratories |  |
| Eyeglasses/corrective surgery |  |
| Ambulance |  |
| Medical supplies/equipment |  |
| Hearing aids |  |
| Lodging and meals |  |

|  |  |
| --- | --- |
| Description | Amount |
| Travel |  |
| Mileage (number of miles) |  |
| Long-term care expenses |  |
| Payments for in-home care (complete later section on home care expenses) |  |
| Other |  |
| Insurance reimbursements received |  |

Yes No

 

 Were any of the above expenses related to cosmetic surgery?

Deductible taxes (subject to limitation)

|  |  |
| --- | --- |
| Description | Amount |
| State and local income tax payments made this year for prior year(s) |  |
| Real estate taxes: Primary residence |  |
| Secondary residence |  |
| Other |  |
| Personal property or ad valorem taxes |  |
| Sales tax on major items (auto, boat, home improvements, etc.) |  |
| Other sales taxes paid (if applicable) |  |
| Intangible tax |  |
| Other taxes (itemize) |  |
| Foreign tax withheld (may be used as a credit) |  |

Interest expense

 Mortgage interest (enclose Forms 1098)

|  |  |  |
| --- | --- | --- |
| Payee\* | Property\*\* | Amount |
|  |  |  |
|  |  |  |
|  |  |  |

\* Include address and Social Security number if payee is an individual.

\*\* Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc. If any mortgage or equity loan was not used to buy, build or improve your principal or second residence, describe the amount of proceeds and how the proceeds were used.

 Unamortized points on residence refinancing

|  |  |  |
| --- | --- | --- |
| Date of refinance | Loan terms | Total points |
|  |  |  |
|  |  |  |

 Student loan interest

|  |  |
| --- | --- |
| Payee | Amount |
|  |  |
|  |  |

 Investment interest expense not reported on Schedules A, C or E

|  |  |  |
| --- | --- | --- |
| Payee | Investment purpose (stocks, land, etc.) | Amount |
|  |  |  |
|  |  |  |
|  |  |  |

Contributions

 Cash contributions for which you have receipts, canceled checks, etc. Note: You need to have written acknowledgment from any charity to which you made individual donations of $250 or more during the year.

|  |  |  |  |
| --- | --- | --- | --- |
| Donee | Amount | Donee | Amount |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

 Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls $

Supplies $

Meals and entertainment $

Other (itemize) $

Automobile mileage

 Other than cash contributions (enclose receipts):

|  |  |  |
| --- | --- | --- |
| Organization name and address |  |  |
| Description of property |  |  |
| Date acquired |  |  |
| How acquired |  |  |
| Cost or basis |  |  |
| Date contributed |  |  |
| Fair market value (FMV) |  |  |
| How FMV determined |  |  |

 Include Form 1098-C for donations of motor vehicles, boats or airplanes.

 Include a signed and dated Form 8283 by the donee organization and/or qualified appraiser, if applicable.

 For contributions over $5,000, include a copy of the qualified appraisal and confirmation from the charity.

Casualty or theft losses

 Loss/damage of property. Note that personal casualty losses are only allowed if incurred in a federally declared disaster area.

|  |  |  |  |
| --- | --- | --- | --- |
|  | Property | Property | Property |
| Indicate type of property | Business | Business | Business |
|  | Personal | Personal | Personal |
| Description of property |  |  |  |
| Date acquired |  |  |  |
| Cost |  |  |  |
| Date of loss |  |  |  |
| Description of loss |  |  |  |
| Was insurance claim made? (Y/N) | Yes  No | Yes  No | Yes  No |
| Fair market value before loss |  |  |  |
| Fair market value after loss |  |  |  |

Miscellaneous deductions

|  |  |
| --- | --- |
| Description | Amount |
| Income tax preparation fees |  |
| Documented gambling losses and expenses |  |

Child care expenses/home care expenses Yes No

 

Did you pay an individual or an organization to perform services for the care of a dependent under 13   
years old or your spouse or dependent age 13 or over, if physically or mentally incapable of caring for   
themselves in order to enable you to work or attend school on a full-time basis?

 

 Did you use funds from a cafeteria plan at work to pay for any daycare expenses?

 

 Did you pay an individual to perform in-home health care services for yourself, your spouse or dependents?

 If the response to either of the questions above is yes, complete the following:

Names(s) of dependent(s) for whom services were rendered.

 List individuals or organizations to whom expenses were paid during the year (services of a relative  
 may be deductible only if that relative is not a dependent and if the relative’s services are considered  
 employment for Social Security purposes).

|  |  |  |  |
| --- | --- | --- | --- |
| Name and address | ID number | Amount | If under 18 |
|  |  |  | Yes  No |
|  |  |  | Yes  No |

 

 If payments of $2,000 or more during the tax year were made to an individual, were the services

performed in your home?

Educational expenses Yes No

 

 Did you or any other member of your family pay any post-secondary educational expenses this year?

 If yes, complete the following and provide Form 1098-T from the school:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Student name | Institution | Grade/level | Amount paid | Date paid |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

Yes No

 

 Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 plan?

If yes, how much? $ . Submit Form 1099-Q.

If you funded a college 529 plan, please provide the account number, the amount invested and the 529 plan name.

Comments/explanations



Individual tax return organizer (Form 1040) | 25

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