

2023	1040	US	Client Information	1
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Alaska Tax Service Inc.
1106 E NORTHERN LIGHTS BLVD
Anchorage AK 99508
 Telephone number: **907-276-3012**
 Fax number: **907-276-0614**
 E-mail address: **Ruth@alaskatax.net**

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2023 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2021 or 2022) ...	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

2023

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US

Client Information (continued)

1 p2

Please add, change or delete information for 2023.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Spouse Contact Information	Home phone.....		
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
Taxpayer Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		
Spouse Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		

1 p2

2023	1040	US	Dependents	2
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Please add, change or delete information for 2023.

DEPENDENTS

	Dependent	Dependent	
First name.....			<p style="text-align:center;">Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent</p> <p style="text-align:center;">Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
First name.....			This section shares the notes from the first section
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			

1040 INCOME TAX RETURN ENGAGEMENT LETTER & PRIVACY NOTIFICATION

This engagement letter confirms the services you have asked our firm to perform and the terms under which we have agreed to prepare your _____ Federal and/or _____ State Income Tax Return(s) and those of your minor children. The IRS imposes penalties on taxpayers and tax return preparers for failure to observe due diligence while preparing Federal Income Tax returns. It is imperative to ensure that all parties understand their respective responsibilities. Please read this letter carefully and in its entirety, and ask questions if you need clarification.

SERVICE FEE

To calculate your IRS refund or liability your tax preparer must manually enter all of your information into our tax software and conduct a full interview to determine the optimal method for handling your tax return. This process requires the preparer to complete all the work necessary to file your return. If you are not satisfied with the results and choose not to have our office file your return, you will be charged a \$50 service fee or 25% of the invoice, whichever is greater, for the work performed.

TAXPAYER RESPONSIBILITIES

It is your responsibility to maintain all necessary documentation to support the data used in preparing your tax return(s). This includes, but is not limited to, auto mileage, travel, entertainment, moving and related expenses, and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask. Due to the stringent nature of the new Internal Revenue Service regulations for tax preparers, we now require that you provide us with mileage logs before any mileage will be entered on a tax return. It is also your responsibility to provide us with all 3rd party information required to prepare your tax return(s). This includes, but is not limited to K-1's, 1099's, 1098's, receipts and similar items. You understand that the tax preparer will generally rely, without further verification, upon this information. Lastly, you agree and understand that it is ultimately your responsibility to carefully examine and approve your completed tax return(s) before it(they) are submitted to the IRS.

SELF-EMPLOYMENT AND SOCIAL SECURITY

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

FOREIGN INCOME, ASSETS, AND INTERESTS (can include Off-Shore Time-Shares)

Because the new regulations for reporting foreign income, assets and interests are so complex, we are providing our clients with a separate explanation of them. Please signify your assent to the following by initialing each item; we will not prepare your tax returns without your initials on these items:

_____ I/We have been provided with a copy of the Foreign Income, Assets, and Interests Statement

_____ I/We hereby attest that if there is any possibility that we possess or have some form of interest in or power of attorney over any foreign income source, whether in my/our name or not, that I/we will discuss the item with our tax preparer.

_____ I/We accept that the responsibility for informing the tax preparer that I/we may have foreign income, assets, or interests is mine/ours alone.

_____ I/We understand that Alaska Tax Service will assume no liability for penalties associated with the failure to file or untimely file any tax forms related to the reporting of foreign income, assets, and interests including, but not limited to, TD-F 90-22.1, 8938, 5471, 2555, and 3520.

ALASKA TAX SERVICE RESPONSIBILITIES

We will prepare your tax return(s) specified in this letter along with all of the appropriate forms and schedules based on the information you provide us. This will apply to auto, travel, entertainment, home-office and other related expense deductions taken on, but not limited to, Schedules A, C, D, and E. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.



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PROFESSIONAL JUDGMENT

We will use our professional judgment in preparing your tax returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your tax return. We will adopt whatever position you request on your return as long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

COMMUNICATIONS

In the interest of facilitating our services, communication via facsimile transmission or electronic mail over the Internet may be necessary. These communications may include confidential information. By signing this document, you are authorizing the use of these devices during this engagement. You further acknowledge and agree that e-mail communication might not be completely confidential, and you assume all risks that the medium may present, including but not limited to, hacking, electronic interruption, or interception by persons known or unknown.

RELEASE OF INFORMATION

New privacy laws were established by the IRS effective January 1, 2009. We are prohibited from providing confidential information or copies to anyone other than you without specific, written authorization. You will need to complete our 3rd party release form before we can process your request.

RECORDS

It is our policy to keep records related to this engagement for three years, after which they will be destroyed. All original documentation will be returned to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

PAYMENT

Payment is expected upon completion of your return(s). We accept Visa, MasterCard, debit cards, cash, and checks. Checks that are returned for insufficient funds will be assessed an additional fee of \$30.00. Unpaid accounts will be considered delinquent after thirty (30) days and will be charged a late fee of \$10.00 per month until the account is paid in full. Additional copies of tax returns are \$10.00 per copy.

ADDITIONAL SERVICES

You may request that we perform additional services not contemplated by this engagement letter, such as responding to inquiries or examination by taxing authorities. We will communicate with you regarding the scope and estimated cost of these services. Engagements for additional services will require an amendment to this letter or a separate letter to reflect the obligations of both parties.

I have read the above terms of the engagement letter and agree with the terms of this engagement.

Taxpayer _____ Date _____

Spouse (if married) _____ Date _____

We appreciate the opportunity to serve you. Please date and sign this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement.

FOREIGN INCOME, ASSETS AND INTERESTS STATEMENT

We cannot express strongly enough the seriousness of this issue for our clients who may have foreign income, assets, or interests in any form. The fines simply for failure to file the proper foreign income reporting forms by the tax year in which they are due literally start at \$10,000 per form. The fees, penalties, and interest on the unreported income are assessed on top of that - and the penalties alone are a minimum of 27.5% of the unreported income for each tax year.

The Internal Revenue Service has, to date, collected over \$5,000,000,000 from their very aggressive pursuit of offshore income in just four years. They use a very broad definition of "interest in foreign income" that can include anything from bank accounts, stocks, time-shares, and retirement plans to your parents' bank accounts in a foreign country (if you happen to have a financial power of attorney for them - whether or not it has been exercised) or a relative's account if you go abroad for a length of time and store your money in that. There are literally hundreds of possible types of income. Do not assume that any form of income you possess, store in, or expect to receive from a foreign country is exempt from this scrutiny - disclose it to us and we will review it with you to determine whether or not it needs to be reported on your tax return.

The Internal Revenue Service has begun a Voluntary Disclosure Program for taxpayers who have failed to report their offshore income, whether deliberately or not. We have worked with taxpayers going through this program already and we encourage our clients who did not report foreign income to sign up for it as the civil penalties (referenced above) for those in it are far less than those who did not join it. Failure to report foreign income can also result in criminal charges for income tax evasion, filing a false tax return, or failure to file a tax return. The Internal Revenue Service has indicated that it will more aggressively pursue criminal action against taxpayers with unreported offshore income who did not join their Voluntary Disclosure Program than those who did.

Taxpayers are required to report on all world-wide income including, but not limited to, wages, self-employment earnings, interest, dividends, annuities, rental income, pensions, scholarships, and sales of assets. Taxpayers and entities to which they belong (including corporations, partnerships, trusts, and estates) that have a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts in a foreign country whose aggregate value exceeds \$10,000 in any tax year must report the relationship. This includes taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if they are not in the taxpayer's name. Failure to disclose these accounts to the IRS may result in substantial civil and/or criminal penalties. The form required to report this relationship, TD-F-90-22, is due on June 30th of each tax year.

Taxpayers are required to report holding of foreign financial assets with an aggregate value exceeding \$50,000 for all tax years beginning after March 18, 2010. The definition of foreign financial assets is also broad and includes, but is not limited to, bank accounts, stocks, partnership interests, mutual funds, investment accounts, foreign-issued life insurance or annuity contract with a cash value, hedge funds, equity funds, and interest in foreign property held by a foreign business entity. The form required to report these assets, Form 8938, is due on the filing date for the tax return (including extensions).

In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); or U.S. transferor of property to a foreign corporation (Form 926). There are additional forms which may need filing depending on your circumstances.

Again, we strongly encourage you to discuss any possible foreign income, assets, or interests that you may possess with us.

We assume no liability for penalties associated with the failure to file or untimely filing of any forms regarding foreign income, assets, or interests.

2023	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

PERSONAL INFORMATION

Did your marital status change during the year?

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

Did your address change during the year?

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

Could you be claimed as a dependent on another person's tax return for \${Y+00}?

DEPENDENTS

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

Were there any changes in dependents?

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

Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2023?

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

Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of \$1,250, or total investment income in excess of \$2,500?

HEALTH CARE COVERAGE

<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), If so, please attach.

INCOME

<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive unreported tip income of \$20 or more in any month?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive any disability income?

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

Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

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

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

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

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

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

Did you buy or sell any stocks, bonds or other investment property in \${Y+00}?

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

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

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

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

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

Did you have any debts cancelled or forgiven?

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

Does anyone owe you money which has become uncollectible?

2023	1040	US	Miscellaneous Questions (continued)
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If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another retirement plan?
<input type="checkbox"/>	<input type="checkbox"/>	EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	ITEMIZED DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2022 taxes to your 2023 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2024 taxable income and withholdings to be different from 2023?
<input type="checkbox"/>	<input type="checkbox"/>	MISCELLANEOUS
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

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Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

- | YES | NO | MISCELLANEOUS (continued) |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account? |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$17,000, or any gifts to a trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change within the last twelve months? |
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during 2023, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? |

Please enter all pertinent 2023 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2023 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 Type of Account

1 = Savings
2 = Checking

2 Type of Investment

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	

Please enter all pertinent 2023 information.

APPLICATION OF 2023 OVERPAYMENT (7.1)

If you have an overpayment of 2023 taxes, do you want the excess refunded? or applied to 2024 estimate?

Other (please explain): _____

2024 ESTIMATED TAX INFORMATION

Do you expect your 2024 taxable income to be different from 2023? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2024 withholding to be different from 2023? Yes No

If "yes" explain any differences: _____

2023	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2023 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2022 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/23	2022 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE							

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2022 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2023 Amount	TS		2022 Amount
Total gambling losses				
Winnings not reported on Form W-2G				

10, 13.1, 13.2

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Please enter all pertinent 2023 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
 Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2022 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2022 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

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Please enter all pertinent 2023 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Activity not engaged in for profit income				
Olympic & Paralympic medals & USOC prize money				
Prizes and awards				
Stock Options				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes				
Wages earned while incarcerated not on W-2				
Income subject to S/E tax: (1099-NEC, box 1)				

Other income (1099-MISC, box 3, 8)				

Form 1099-K

Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss				
Amount from Form 1099-K that was incorrectly reported				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

2023	1040	US	Business Income (Schedule C)	No. <input style="width:40px;" type="text"/>	16
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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, if different from Form 1040	
State, if different from Form 1040	
ZIP code, if different from Form 1040	
Foreign region	
Foreign postal code	
Foreign country	
Employer identification number	
Other accounting method	

Accounting method: 1=cash, 2=accrual		
Inventory method: 1=cost, 2=lower cost/market, 3=other		
1=change of inventory method		
1=spouse, 2=joint		
1=first Schedule C filed for this business		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no		
1=not subject to self-employment tax		
1=did not "materially participate"		
1=personal services is not a material income producing factor		
1=investment		
1=minister's Schedule C		
1=single member limited liability company		
1=trader in financial instruments or commodities		

INCOME

	2023 Amount	2022 Amount
Gross receipts or sales (Form 1099-NEC)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		

Inventory at end of the year		

2023

1040

US

Business Income (Schedule C) (cont.)

No.

16 p2

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2023 Amount	2022 Amount
Accounting.....		
Advertising.....		
Answering service.....		
Bad debts from sales or service.....		
Bank charges.....		
Car and truck expenses (not entered elsewhere).....		
Commissions.....		
Contract labor.....		
Delivery and freight.....		
Dues and subscriptions.....		
Employee benefit programs.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Janitorial.....		
Laundry and cleaning.....		
Legal and professional.....		
Miscellaneous.....		
Office expense.....		
Outside services.....		
Parking and tolls.....		
Pension and profit sharing plans - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Postage.....		
Printing.....		
Rent - vehicles, machinery, & equipment (not entered elsewhere).....		
Rent - other.....		
Repairs.....		
Security.....		
Supplies.....		
Taxes - real estate.....		
Taxes - payroll.....		
Taxes - sales tax included in gross receipts.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Tools.....		
Travel.....		
Meals in full (50%).....		
Department of Transportation meals in full (80%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

16 p2

2023	1040	US	Capital Gains & Losses (Schedule D)						17
<p>If you sold any stocks, bonds, or other investment property in 2023, please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to attach all 1099-B forms and brokerage statements.</p>									
No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)
								17	

2023

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US

Installment Sales (Form 6252)

17 p2

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

PRIOR YEAR INSTALLMENT SALE

		2023 Amount	2022 Amount
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

2023

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US

Sale of Home & Moving Expenses

17, 27

If you sold your home or moved in 2023, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)
Date acquired (m/d/y)
Date sold (m/d/y) (Box 1)
Sales price (Box 2)
1=sale of home
1=owned and used property as main home for at least 2 of 5 years before sale
1=first-time homebuyer credit was previously taken on this home
1=business use in year of sale
Number of days after December 31, 2008 that home was not used as principal residence

Adjusted Basis

Original cost
Improvements:
Adjusted basis

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either: a) Did not meet the ownership and use tests *, or b) Excluded gain on the sale of another home after May 6, 1997. If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)
1=sale due to change in health, employment or unforeseen circumstances
Days used as main home - taxpayer
Days used as main home - spouse
Days property owned - taxpayer
Days property owned - spouse

MOVING EXPENSES (27) (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint
1=armed forces move due to permanent change of station
Miles from old home to new work place
Miles from old home to old work place
Expenses for transportation and storage of household goods and personal effects
Lodging and travel (excluding meals):
Lodging and travel (excluding automobile)
Parking fees and tolls
Gas and oil
Miles driven to new home

(* owned and used property as main home for at least 2 of 5 years before sale)

17, 27

2023

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US

Rental & Royalty Income (Schedule E)

No.

18

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2023 Amount	2022 Amount
Description of property		Type of Property 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address		
City		
State		
ZIP code		
Type of property (see table)		
Other type of property		
Number of days rented	34	

Percentage of ownership if not 100% (.xxxx)		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx)		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

INCOME

	2023 Amount	2022 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

18

2023

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US

Rental & Royalty Income (Sch. E) (cont.)

No.

18 p2

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region	
Foreign postal code	
Foreign country	

OIL AND GAS

	2023 Amount	2022 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use	
Number of days owned (if optional method elected)	

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

2023

1040

US

Farm Income (Schedule F/Form 4835)

No.

19

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal product	<input type="text"/>
Employer ID number	<input type="text"/>

Agricultural activity code	<input type="text"/>	
Accounting method: 1=cash, 2=accrual	<input type="text"/>	
1=spouse, 2=joint	<input type="text"/>	
1=farm rental (Form 4835)	<input type="text"/>	
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other	<input type="text"/>	
1=crop insurance proceeds election	<input type="text"/>	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	<input type="text"/>	
1=did not "materially participate" (Schedule F only)	<input type="text"/>	
1=did not actively participate (Farm rental only)	<input type="text"/>	
1=real estate professional (farm rental only)	<input type="text"/>	
1=single member limited liability company	<input type="text"/>	
% of ownership if not 100% (.xxxx) (Farm rental only)	<input type="text"/>	

FARM INCOME

	2023 Amount	2022 Amount
Cash method:		
Sales of livestock and other resale items	<input type="text"/>	<input type="text"/>
Cost or basis of livestock or other resale items	<input type="text"/>	<input type="text"/>
Sales of products raised	<input type="text"/>	<input type="text"/>
Accrual method:		
Sales of livestock, produce, etc.	<input type="text"/>	<input type="text"/>
Beginning inventory of livestock, etc.	<input type="text"/>	<input type="text"/>
Cost of livestock, etc. purchased	<input type="text"/>	<input type="text"/>
Ending inventory of livestock, etc.	<input type="text"/>	<input type="text"/>
Other farm income:		
Total cooperative distributions	<input type="text"/>	<input type="text"/>
Taxable cooperative distributions	<input type="text"/>	<input type="text"/>
Total agricultural program payments (other than CRP)	<input type="text"/>	<input type="text"/>
Taxable agricultural program payments (other than CRP)	<input type="text"/>	<input type="text"/>
Total conservation reserve program payments	<input type="text"/>	<input type="text"/>
Taxable conservation reserve program payments	<input type="text"/>	<input type="text"/>
Commodity credit loans reported under election	<input type="text"/>	<input type="text"/>
Total commodity credit loans forfeited or repaid	<input type="text"/>	<input type="text"/>
Taxable commodity credit loans forfeited or repaid	<input type="text"/>	<input type="text"/>
Total crop insurance proceeds received in 2023	<input type="text"/>	<input type="text"/>
Taxable crop insurance proceeds received in 2023	<input type="text"/>	<input type="text"/>
Taxable crop insurance proceeds deferred from 2022	<input type="text"/>	<input type="text"/>
Custom hire (machine work) income not included above	<input type="text"/>	<input type="text"/>

2023

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US

Farm Income (Sch. F/Form 4835) (cont.)

No.

19 p2

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

FARM INCOME (continued)

Other income:

2023 Amount	2022 Amount

FARM EXPENSES

Car and truck expenses (not entered elsewhere)

Chemicals

Conservation expenses

Custom hire (machine work)

Employee benefit programs

Feed purchased

Fertilizers and lime

Freight and trucking

Gasoline, fuel, and oil

Insurance (other than health)

Mortgage interest (paid to banks, etc.)

Other interest (not entered elsewhere)

Labor hired

Pension and profit sharing - contributions

Pension and profit sharing plans - admin. and education costs

Rent - vehicles, machinery, and equipment (not entered elsewhere)

Rent - other (land, animals, etc.)

Repairs and maintenance

Seeds and plants purchased

Storage and warehousing

Supplies purchased

Taxes (not entered elsewhere)

Utilities

Veterinary, breeding, and medicine

Capitalized preproductive period expenses (also enter below)

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2023	1040	US	Partnership and S corporation Information	20.1,20.2
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Please add, change or delete 2023 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

2023	1040	US	Asset Disposition List	22
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If you disposed of any business assets in 2023, please enter date sold, sales price, and expenses of sale.
For real estate transactions, be sure to attach all 1099-S forms and closing statements.

No.	Description of Property (Box 3)	Date Placed in Service	Date Sold (Box 1)	Sales Price (Box 2)	Cost or Basis	Expenses of Sale

2023 1040 US Asset Acquisition List

If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2023, please enter all pertinent information below.

Table with 10 columns: No., Description of Property, Related Business or Activity, Preparer Use Only (Form, No. of Form, Category), Date Placed in Service, Cost or Basis, Preparer Use Only (Current Section 179, Method). Contains 20 empty rows for data entry.

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2023 Amount	2022 Amount
Description of vehicle		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=vehicle used primarily by more than 5% owner		
Number of months of business use if changed from 100% personal use		

AUTOMOBILE MILEAGE

Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		

ACTUAL EXPENSES

Parking fees and tolls (business portion only)		
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

2023	1040	US	Adjustments to Income	24
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Please enter all pertinent 2023 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$6,500/\$7,500 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2023 payments from 1/1/23 to 4/15/23				

ROTH IRA CONTRIBUTIONS

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Roth IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older)				
Contributions made to date				

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)				
Defined benefit contributions you expect to make				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)				
Plan contribution rate if not .25 (.xxxx)				
Individual 401k: SE elective deferrals (except Roth) (1=max.)				
Individual 401k: SE designated Roth contributions (1=max.)				
SIMPLE contributions:				
Self-employed SIMPLE contributions you made or expect to make (1=maximum)				
Employer matching rate if not .03 (.xxxx)				
1=nonelective contributions (2%)				
Contributions made to date				

ADJUSTMENTS TO INCOME

Self-employed health insurance:				
Total premiums (excluding long-term care)				
Long-term care premiums				
Student loan interest paid (1098-E, box 1)				
Educator expenses (kindergarten thru grade 12)				
Jury duty pay given to employer				
Attorney fees and court costs for unlawful discrimination claims				
Attorney fees and court costs paid in connection with an IRS award for information on tax law violations				
Contributions by certain chaplains to section 403(b) plans				
Reforestation amortization and expenses				
Repayment of supplemental unemployment benefits				
Expenses from rental of personal property				
Other adjustments to income:				
_____				
_____				
_____				

2023	1040	US	Adjustments to Income	24 p2
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Please enter all pertinent 2023 information. Last year's amounts are provided for your reference.

ADJUSTMENTS TO INCOME

Alimony paid:		Taxpayer	Spouse
Date of divorce or sep. agreement			
Recipient's first name			
Recipient's last name			
Recipient's SSN			
Amount paid		2022 amt:	2022 amt:

**Please enter all pertinent 2023 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.**

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2023 Amount	TS	2022 Amount
Prescription medicines and drugs			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2023 estimates are automatic.)

State income taxes - 1/23 payment on 2022 state estimate			
State income taxes - paid with 2022 state return extension			
State income taxes - paid with 2022 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/23 payment on 2022 city/local estimate			
City/local income taxes - paid with 2022 city/local extension			
City/local income taxes - paid with 2022 city/local return			

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)			
Use taxes paid on 2023 purchases			
Use taxes paid with 2022 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

Real estate taxes - principal residence:			

Real estate taxes - held for investment :			

Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...			
Foreign income taxes			
Other taxes:			

2023

1040

US

Itemized Deductions (continued)

25 p2

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

2023 Amount

TS

2022 Amount

Home mortgage interest not reported on Form 1098:

Payee's name.....	
Payee's SSN or FEIN.....	
Payee's street address.....	
Payee's city.....	
Payee's state.....	
Payee's ZIP code.....	
Payee's region.....	
Payee's postal code.....	
Payee's country.....	

Amount paid.....		
------------------	--	--

Points not reported on Form 1098:

Investment interest (interest on margin accounts):

Passive interest.....		
-----------------------	--	--

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Volunteer expenses (out-of-pocket).....		
---	--	--

Number of charitable miles.....		
---------------------------------	--	--

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Volunteer expenses (out-of-pocket).....		
---	--	--

Number of charitable miles.....		
---------------------------------	--	--

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2023

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US

Itemized Deductions (continued)

25 p3

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

2023 Amount TS 2022 Amount

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for 50% limitation.

30% limitation (see above):

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for 30% limitation.

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for 30% capital gain property.

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for 20% capital gain property.

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for other unreimbursed employee expenses.

Investment expense:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for investment expense.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for tax return preparation fee and safe deposit box rental.

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for miscellaneous deductions.

25 p3

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded \$100,000 at any time during 2023 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded \$750,000 at any time during 2023 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

**Please enter all pertinent 2023 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.**

	2023 Amount	TS	2022 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured			

LOAN INFORMATION

Loan #1

- Lender's name
- Form (see table)
- Number of form
- 1=taxpayer, 2=spouse, blank=joint
- Interest paid
- Points paid
- Total principal paid
- Lump sum principal payment (if paid off)
- Months outstanding (if not 12)
- 1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)
- Home acquisition debt balance - beginning of year
- Home acquisition debt borrowed in 2023
- Home equity debt balance - beginning of year
- Home equity debt borrowed in 2023
- Grandfather debt balance - beginning of year

Loan #2

- Lender's name
- Form (see table)
- Number of form
- 1=taxpayer, 2=spouse, blank=joint
- Interest paid
- Points paid
- Total principal paid
- Lump sum principal payment (if paid off)
- Months outstanding (if not 12)
- 1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)
- Home acquisition debt balance - beginning of year
- Home acquisition debt borrowed in 2023
- Home equity debt balance - beginning of year
- Home equity debt borrowed in 2023
- Grandfather debt balance - beginning of year

Form
1 = Schedule A (default) 2 = Business use of home 3 = Schedule E

Please enter all pertinent 2023 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

LOAN INFORMATION (continued)

Loan #3

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

Lender's name

Form (see table)

Number of form

1=taxpayer, 2=spouse, blank=joint

Interest paid

Points paid

Total principal paid

Lump sum principal payment (if paid off)

Months outstanding (if not 12)

1=home acquisition debt incurred after 12/15/17

Home acquisition debt balance - beginning of year

Home acquisition debt borrowed in 2023

Home equity debt balance - beginning of year

Home equity debt borrowed in 2023

Grandfather debt balance - beginning of year

Loan #4

Lender's name

Form (see table)

Number of form

1=taxpayer, 2=spouse, blank=joint

Interest paid

Points paid

Total principal paid

Lump sum principal payment (if paid off)

Months outstanding (if not 12)

1=home acquisition debt incurred after 12/15/17

Home acquisition debt balance - beginning of year

Home acquisition debt borrowed in 2023

Home equity debt balance - beginning of year

Home equity debt borrowed in 2023

Grandfather debt balance - beginning of year

Form
1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

If your total noncash contributions are in excess of \$500 in 2023, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1098-C or other written acknowledgement received from the donee organization.

* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No. <input style="width:50px;" type="text"/>	Vehicle	Name of charitable organization (donee)	
		Street address	
		City	
		State	
		ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
		Identification number (VIN)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
		Date of contribution (m/d/y)	
		Date acquired by donor (m/y)	
		How acquired by donor (Table 1 or describe)	
Donor's cost or basis			
Fair market value			
Method used to determine FMV (Table 2 or describe)			

No. <input style="width:50px;" type="text"/>	Vehicle	Name of charitable organization (donee)	
		Street address	
		City	
		State	
		ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
		Identification number (VIN)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
		Date of contribution (m/d/y)	
		Date acquired by donor (m/y)	
		How acquired by donor (Table 1 or describe)	
Donor's cost or basis			
Fair market value			
Method used to determine FMV (Table 2 or describe)			

<p>1 How Property was Acquired</p> <table style="width:100%;"> <tr> <td style="width:50%;">1 = Purchase</td> <td style="width:50%;">3 = Inheritance</td> </tr> <tr> <td>2 = Gift</td> <td>4 = Exchange</td> </tr> </table>	1 = Purchase	3 = Inheritance	2 = Gift	4 = Exchange	<p>2 Method Used to Determine FMV</p> <table style="width:100%;"> <tr> <td style="width:50%;">1 = Appraisal</td> <td style="width:50%;">3 = Catalog</td> </tr> <tr> <td>2 = Thrift shop value</td> <td>4 = Comparable sales</td> </tr> </table> <p style="text-align:center;">For other methods, see IRS Pub. 561.</p>	1 = Appraisal	3 = Catalog	2 = Thrift shop value	4 = Comparable sales
1 = Purchase	3 = Inheritance								
2 = Gift	4 = Exchange								
1 = Appraisal	3 = Catalog								
2 = Thrift shop value	4 = Comparable sales								

2023

1040

US

Business Use of Home (Form 8829)

No.

29

Please enter 2023 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

	2023 Amount	2022 Amount
Form.....		
Number of form (e.g., enter 2 for Schedule C number 2).....		
Business use area (square footage).....		
Total area of home (square footage).....		
Total hours facility used (for daycare facilities only).....		
Total hours available (if not 8,760).....		
Area of home included above used exclusively for daycare business, if any (sq ft).....		
% (.xx) or amount of gross income from home if not 100% (-1 if none).....		
% (.xx) or amount of expenses from home if not 100% (-1 if none).....		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Excess casualty losses.....		
Allowable casualty losses.....		
Other direct expenses:		

2023

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040

Form.....	<input type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.).....	<input type="text"/>	
1=spouse.....	<input type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official.....	<input type="text"/>	
1=minister's expenses.....	<input type="text"/>	

EMPLOYEE BUSINESS EXPENSES

	2023 Amount	2022 Amount
Meal expenses in full.....	<input type="text"/>	<input type="text"/>
Reimbursements for meals not on W-2, box 1.....	<input type="text"/>	<input type="text"/>
1=Department of Transportation (80% meal allowance).....	<input type="text"/>	<input type="text"/>
Local transportation (bus, taxi, train, etc.).....	<input type="text"/>	<input type="text"/>
Travel expenses while away from home overnight.....	<input type="text"/>	<input type="text"/>
Reimbursements not included on Form W-2, box 1.....	<input type="text"/>	<input type="text"/>
Other business expenses:		
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<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

1040

US

Vehicle Expenses (Form 2106) (cont.)

No.

30 p2

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

- 1=vehicle used primarily by more than 5% owner
- 1=vehicle is available for off-duty personal use
- 1=no other vehicle is available for personal use
- 1=no evidence to support your deduction
- 1=no written evidence to support your deduction

2023 Amount	2022 Amount

VEHICLE 1

- Description of vehicle
- Date placed in service (m/d/y)
- Total mileage (for the tax year)
- Business mileage
- Commuting mileage (for the tax year)
- Average daily round-trip commute
- Number of months of business use if changed from 100% personal use
- Parking fees and tolls (business portion only)

Actual expenses:

- Gasoline, lube, oil
- Repairs
- Tires
- Insurance
- Miscellaneous
- Auto license (other than personal property taxes)
- Personal property taxes (based on car's value)
- Interest (car loan) (for Schedule C, E & F)
- Vehicle rent or lease payments
- Inclusion amount (enter as positive)
- Value of employer-provided vehicle on Form W-2 (2106)

VEHICLE 2

- Description of vehicle
- Date placed in service (m/d/y)
- Total mileage (for the tax year)
- Business mileage
- Commuting mileage (for the tax year)
- Average daily round-trip commute
- Number of months of business use if changed from 100% personal use
- Parking fees and tolls (business portion only)

Actual expenses:

- Gasoline, lube, oil
- Repairs
- Tires
- Insurance
- Miscellaneous
- Auto license (other than personal property taxes)
- Personal property taxes (based on car's value)
- Interest (car loan) (for Schedule C, E and F)
- Vehicle rent or lease payments
- Inclusion amount (enter as positive)
- Value of employer-provided vehicle on Form W-2 (2106)

2023	1040	US	Health Savings Accounts (8889)	32.1
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Please enter all pertinent 2023 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2023, a high deductible health plan is one with an annual deductible that is not less than \$1,500 for self-only coverage or \$3,000 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$7,500 for self-only coverage or \$15,000 for family coverage.

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ...				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses				

	32.1
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2023	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2023 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2023				
Employer-provided benefits forfeited in 2023				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2023		2022 amt:
	1=over age 12 & disabled at the time care was provided 1=spouse, 2=joint		

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2023		2022 amt:
	1=over age 12 & disabled at the time care was provided 1=spouse, 2=joint		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:40px;" type="text"/>	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Foreign region		
	Foreign postal code		
	Foreign country		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2023		2022 amt:
1=spouse, 2=joint			

2023	1040	US	Parent's Election to Report Child's Inc.	No. <input style="width:40px;" type="text"/>	44
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Please enter all pertinent 2023 amounts & attach all 1099-INT and 1099-DIV forms.
Last year's amounts are provided for your reference.

CHILD'S INFORMATION

First name	<input style="width:95%;" type="text"/>
Last name	<input style="width:95%;" type="text"/>
Social security number	<input style="width:95%;" type="text"/>
Date of birth (m/d/y)	<input style="width:95%;" type="text"/>
1=nontaxable to federal	<input style="width:95%;" type="text"/>
1=nontaxable to state	<input style="width:95%;" type="text"/>

INTEREST INCOME (Form 1099-INT)

	2023 Amount	2022 Amount
Banks, credit unions, etc. (Box 1): _____	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3): _____	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest:		
Total municipal bonds	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
In-state municipal bonds	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Adjustments:		
Nominee distribution	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Accrued interest	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest (1099-INT in error)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
OID adjustment	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
ABP adjustment	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Foreign:		
1=interest in or authority over foreign account	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Name of foreign country	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
1=grantor/transferor or received distribution from foreign trust	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Post 8/7/86 private activity bond interest (included above) (6251)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

DIVIDEND INCOME (Form 1099-DIV)

	2023 Amount	2022 Amount
Total ordinary dividends (Box 1a): _____	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Qualified dividends (Box 1b)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total capital gain distributions (Box 2a): _____	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Unrecaptured section 1250 gain (Box 2b)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Section 1202 gain (Box 2c)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Collectibles (28%) gain (Box 2d)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Nontaxable distributions (Box 3)	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Tax-exempt interest:		
Total municipal bonds	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
In-state municipal bonds	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Nominee distributions:		
Ordinary dividends	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Qualified dividends	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Capital gain distributions	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Alaska permanent fund dividends included above	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

