THE CALDERWOOD GROUP

INDIVIDUAL TAX ORGANIZER
(FOR USE IN FILING 2022 TAX RETURNS)

Dear Client,

Enclosed is our questionnaire and organizer intended to assist you in gathering the relevant information necessary to prepare your 2022 personal tax return(s). Please complete the sections that pertain to you and notate any questions or concerns you may have in the applicable comment section(s).

We will prepare the current federal and state income tax return(s) you request using information you provide to us. This organizer will help you avoid overlooking important information and will contribute to efficient preparation of your return(s). It is your responsibility to provide complete and accurate information. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. You are responsible for the returns and should review them carefully before you sign them.

Please retain your original documents. You should keep all documents, canceled checks and other data that support your reported income and deductions. These documents may be necessary to prove accuracy and completeness of the return(s) to a taxing authority. Any original documents provided to us will be copied and returned to you.

If we filed your 2021 return(s) and you would like an inventory of all relevant tax documents needed based on the prior year, please contact us.

To ensure that your return(s) are filed by the April 18th deadline, we ask that you submit your information to us no later than March 1st.

If you anticipate having to file an extension please complete and return the enclosed extension request form (found on page 5).

Please send all documents electronically through calderwoodgrp.sharefile.com/filedrop or mail to the following address: 2900 Weslayan Street, Suite 520, Houston, TX 77027.

Thank you,

The Tax Department

The Calderwood Group

INSTRUCTIONS FOR COMPLETING INDIVIDUAL TAX ORGANIZER

1. Please complete the enclosed questionnaire and applicable organizer fill-in fields.
2. Please complete only those sections that pertain to you. Use the links on this page for easy access.
3. Please scan and upload your documents and completed organizer via our client file located in the top right corner of our website or at calderwoodgrp.sharefile.com/filedrop. Alternatively, you can mail us a copy of your completed organizer and tax documents. Please do not fax copies of tax documents as these are usually illegible or missing pages.
4. Please sign and return the enclosed 2022 Engagement Letter. A signed engagement letter is required prior to filing.
5. Our firm's policy is to require payment in advance before your tax returns can be released or e-filed. We must receive a completed payment authorization form.
6. Please note that we are required to e-file all *federal* tax returns. However, for state tax returns, some states do not have electronic filing capabilities. If this applies to you, we will mail you the state tax return(s), which you will need to sign and mail to the appropriate state agency. Instructions for mailing will be included in the package.

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Please note that the below indexed forms have been linked to the corresponding page in the tax organizer for your convenience.

Most of these forms ask for dollar amounts. As you compile this information, PLEASE organize and save your receipts and computations, if possible. If your return is ever audited, contemporaneous records ǎdzǈǈ2ǋǘʎyƎ ǘKŜ claimed ŘŜŘdzǑǘʎ2yã may be decisive in achieving a good outcome.

If we prepared your 2021 return and any requested information is unchanged, you may enter "SAME" in the corresponding section.

THE CALDERWOOD GROUP

Payment Authorization Form

With the completion of this form, you authorize The Calderwood Group to automatically charge your bank account or credit card. For single service engagements, your payment method will be charged upon completion of your work. For recurring engagements, your payment method will be charged at the beginning of each month. For specific engagements requiring a retainer, your payment method will be charged according to agreed terms.

Please complete the information below:

I, ______________________________, authorize The Calderwood Group to charge my credit card or
(Full Name)
bank account as indicated below for payment of my outstanding invoices based on the terms noted above.

Billing Information for Services		
Credit Card Information		
Name as Appears on Card:		
Card Number:	Expiration Date:	
CVV (3 digits on the back of Visa/MasterCard/Discover, 4 digits on front of American Express):		
Billing Address:		
City:	State:	Zip Code:
Bank Account Information		
Name on Bank Account:	Checking or Savings:	
Bank Account Number:	Routing Number:	
Street Address:		
City:	State:	Zip Code:

SIGNATURE ____DATE____________________________________

EMAIL ADDRESS (For Receipt of Invoices) ____

*I authorize the above named business to charge the credit card or ACH the bank account indicated in this authorization form according to the terms outlined above. I understand that this authorization will remain in effect until I cancel it in writing at least 15 days prior to the next charge date. I also agree to notify the business in writing of any changes in my account information. I certify that I am an authorized user of this credit card or bank account, and that I will not dispute the scheduled payments with my credit card company or bank provided the transactions correspond to the terms indicated in this authorization form.

2022 INCOME TAX RETURN – INDIVIDUAL TAX ENGAGEMENT LETTER

Dear Client,

This letter is to confirm and specify the terms of our engagement with you for the year ended 2022 and to clarify the nature and extent of the tax services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask that you read this letter, sign it, and return it to us. If you have any questions about this agreement or the responsibilities listed, please discuss this letter with us before you sign it.

We will prepare the federal and state individual income tax return for the calendar year 2022 as listed in your submitted documentation. If we become aware of any other filing requirement, we will notify you of the obligation and may prepare the appropriate returns at your request.

Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions other than the one(s) you have informed us of. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.

We will prepare the return(s) from the information you furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will provide you with questionnaires and/or worksheets as needed to guide you in gathering the necessary information. Your use of such forms will increase accuracy and efficiency of the filing(s).

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare the appropriate amended returns as a separate engagement.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of the tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning certain positions taken on the return that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your tax return. In either event, you agree to compensate us for our services to the date of withdrawal.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending this non-disclosure.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.

Our fees for tax services will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement, plus out-of-pocket expenses. An invoice will be presented to you upon electronic delivery of your tax return(s). <u>All invoices are due and payable upon presentation. We reserve the right to enforce a 5% increase per month after 30 days of invoice delivery. We will not deliver final copies or electronically submit your tax return(s) to the appropriate taxing authorities without prior payment. You will be responsible for late filing fee(s) if such an event delays submission.</u>

New law mandates preparers to E-file all returns. Form 8879 (Authorization for E-file) must be signed and returned prior to our E-filing of the returns. We accept submission via our secure Client File Drop, mail and email.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve.

We will retain copies of records you supplied to us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files will be destroyed. All of your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage.

Notwithstanding anything contained herein, The Calderwood Group and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at The Calderwood Group office located in Harris County, Texas, USA, and Harris County, Texas, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Texas. In any case, any liability of The Calderwood Group arising from this engagement is limited to the fee you paid.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. Please note that only one signature is required for jointly filed returns. Your signature below confirms the acceptance of terms by you and your spouse. If you disagree with any of these terms, please notify us immediately.

Thank you for the opportunity to serve you.

Thank you,

The Calderwood Group

Accepted by:

______________________________ ______________________________
Printed Name (Taxpayer) **Printed Name (Spouse)**

____
Signature of Taxpayer or Spouse

____
Date

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THE CALDERWOOD GROUP

2022 Form 1040 Extension Request (Due to TCG by April 1, 2023)

*Without a fully completed extension form, the Internal Revenue Service may consider your extension request invalid and subject you to late filing penalties.

Please provide the below information:	YES	NO
▶ 1) Do you plan to make an extension payment for your 2022 Tax Return? If so, please confirm the amount: ____________________	☐	☐
▶ 2) Do you want us to calculate an extension payment for you? If so, please provide the following: W-2(s), 1099(s), K-1(s), and any deductions or significant changes from last year with a list of your 2022 estimated payments.	☐	☐
▶ 3) Do you anticipate the need to file any state tax returns? If so, please confirm the states: ____	☐	☐

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Refunds, Estimates, & Tax Planning

Please answer YES or NO to the following questions and submit applicable details.

	YES	NO
Taxes Information		
2022 Estimated Tax Payments		
▶ 1) If you had quarterly estimated tax payments due for 2022, did you pay them as scheduled?	☐	☐
Tax Payment Information		
▶ 1) Did you change a bank account that had been used last year to direct deposit/ACH funds to/from?	☐	☐
▶ 2) Do you expect to receive a refund?	☐	☐
If so, would you like to receive your refund via direct deposit?	☐	☐
▶ 3) Do you expect to owe additional monies?	☐	☐
Would you like to pay the balance due by check?	☐	☐
Do you want to withdraw your taxes on the date we electonically file?	☐	☐
2023 Estimated Payments and Tax Planning		
▶ 1) Do you want us to provide you with 2023 quarterly estimated tax payments?	☐	☐
▶ 2) Do you want your 2023 estimated tax payments automatically withdrawn from your account?	☐	☐
▶ 3) Do you want us to sign you up for a personal IRS tax payments account at www.eftps.gov?	☐	☐
▶ 4) For 2023 estimated tax purposes, do you expect a large fluctuation in income, deductions or withholding next year?	☐	☐
▶ 5) Do you expect to retire or change jobs in 2023?	☐	☐
Miscellaneous		
▶ 1) Did you receive an Identity Protection PIN from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	☐	☐
▶ 2) Were you audited or did you receive correspondence from the IRS or a state taxing agency?	☐	☐
▶ 3) Did you receive correspondence from the IRS stating an applied overpayment from a prior year was adjusted or refunded?	☐	☐

Comments & Questions

Refunds, Estimates, & Tax Planning

Estimated Tax Payments Paid

Federal Tax Payments	Date Paid	Amount
First Quarter Due: 4/15		
Second Quarter Due: 6/15		
Third Quarter Due: 09/15		
Fourth Quarter Due: 1/15		

State Tax Payments	Date Paid	Amount/State
First Quarter Due: 4/15		
Second Quarter Due: 6/15		
Third Quarter Due: 09/15		
Fourth Quarter Due: 1/15		

Refund Information

Name of US Bank	
Routing Number (9-digit number on the bottom left of a check)	
Account Number	
Checking or Savings Account?	

***Please attach a VOIDED CHECK.**

Balance Due Information (If Different From Refund Information)

Name of US Bank	
Routing Number (9-digit number on the bottom left of a check)	
Account Number	
Checking or Savings Account?	

***Please attach a VOIDED CHECK.**

Comments & Questions

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Gifting & Inheritance

Please answer YES or NO to the following questions and submit applicable details. **YES** **NO**

Gifting & Inheritance

	YES	NO
▶ 1) Did you and/or your spouse make gifts of more than $15,000 to any individual ($30,000 for married donors)? * Provide the full legal name, address, SSN and amount of gifts made over $15,000 ($30,000 for split MFJ gifting).	☐	☐
2) Did you or your spouse inherit a retirement account?	☐	☐
▶ 3) Did you and/or your spouse receive any gifted property during the year?	☐	☐
▶ 4) Did you and/or your spouse inherit any monies or property during the year?	☐	☐
5) Do you (and your spouse) have a will?	☐	☐

Comments & Questions

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THE CALDERWOOD GROUP

Personal & Dependent Information

Personal Information

	Legal Name	Social Security No.	Date of Birth
Taxpayer			
Spouse			

Home Address	City	State	Zip Code

	Email Address	Phone Number
Taxpayer		
Spouse		

Dependent Information (Children & Qualifying Relatives)

Full Legal Name	Relationship	Social Security No.	Date of Birth

Child & Dependent Care Expenses

Provider Name	Provider EIN/SSN	Address, City, State, Zip Code	Dependent	Amount

*Attach provider statement.

Comments & Questions

Personal & Dependent Information

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
Personal Information		
▶ 1) Did your marital status change during the year?	☐	☐
▶ 2) Did your address change from last year?	☐	☐
▶ 3) Do all names and social security numbers match those in the social security system?	☐	☐
▶ 4) Do you want to allocate $3 to the Presidential Election Campaign Fund (or $6 if MFJ)?	☐	☐
Dependent Information		
Children & Qualifying Relatives		
▶ 1) Were there any changes in your dependents from last year?	☐	☐
▶ 2) Are you claiming a dependent child who lived with you for less than 1/2 year?	☐	☐
▶ 3) Are you divorced or separated with child(ren)?	☐	☐
If so, do you have a separation agreement which establishes custodial responsibilities?	☐	☐
▶ 4) Are any of your unmarried children who might be claimed as dependent(s) 19 years of age or older?	☐	☐
If so, are they students?	☐	☐
If students, do you provide more than half of their support?	☐	☐
▶ 5) Do you have any children under age 19 with unearned income in excess of $1,000?	☐	☐
▶ 6) Do you have any children under age 24 with unearned income in excess of $2,000?	☐	☐
▶ 7) Did you pay any expenses related to the adoption of a child during the year?	☐	☐
▶ 8) Do you have a dependent(s) who must file a tax return?	☐	☐
If yes, would you like TCG to prepare the return(s)?	☐	☐
▶ 9) Did you provide over 1/2 the total support for any person(s) other than your dependent children during 2022?	☐	☐
Child & Dependent Care Expenses		
▶ 1) Did you pay dependent care expenses for a child or qualifying relative during the year?	☐	☐
▶ 2) Did you pay an individual or an organization to perform services for the care of a dependent under the age of 13 in order to enable you to work or attend school on a full-time basis?	☐	☐
Comments & Questions		

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General Income Information

Income and Investments

Did you have any of the following?	YES	NO	Attach Form(s)
Wages, Salaries, Tips, Etc.	☐	☐	W-2
Non-Employment Compensation	☐	☐	1099-NEC or 1099-MISC
Interest and/or Dividends	☐	☐	1099-DIV or 1099-INT
Capital/Other Gain (or Loss)	☐	☐	1099-B & Basis Calculation
Partnerships, S-Corporations, Etc.	☐	☐	K-1
Rental Real Estate	☐	☐	1099-MISC
Royalty Income	☐	☐	1099-MISC
IRA, Pension, or Annuity Distributions	☐	☐	1099-R
Social Security Benefits, Railroad Retirement, Etc.	☐	☐	SSA-1099
Payments from a 2022 Installment Sale	☐	☐	HUD Statement, List of Payments
Gambling or Lottery Income	☐	☐	W2-G
Unemployment Compensation/Stimulus Payments	☐	☐	1099-G
Debt Forgiveness	☐	☐	1099-C
Alimony Received	☐	☐	Amount & Payer's SSN
Taxable State Refunds	☐	☐	1099-G
Jury Duty	☐	☐	1099-A
Other Income	☐	☐	List Type & Amount

Comments & Questions

Income & Investments

Please answer YES or NO to the following questions and submit applicable details.

General Questions	YES	NO
1) Did you retire or change jobs this year?	☐	☐
2) Did you receive wages/W-2 income from an employer during the year?	☐	☐
3) Did your spouse receive wages/W-2 income from an employer during the year?	☐	☐
4) Did you receive any installment income from property sold prior to 2022?	☐	☐
5) Did you receive any Social Security benefits during the year?	☐	☐
6) Did you receive any unemployment benefits during the year?	☐	☐
7) Did you receive any disability income during the year?	☐	☐
8) Did you receive tip income not reported to your employer during the year?	☐	☐
9) Did any of your life insurance policies mature, or did you surrender any policies during the year?	☐	☐
10) Did you receive any awards, prizes, hobby income, gambling, or lottery winnings during the year?	☐	☐
11) Did you have any debts cancelled or forgiven (this includes foreclosure of residence/other real property)?	☐	☐
12) Did you receive any disability income during the year?	☐	☐
If so, did your employer pay the premiums? Did you pay the premiums with pre-tax dollars?	☐	☐
13) Did you receive any royalty income during the year?	☐	☐
14) Did you receive any income from mineral rights during the year?	☐	☐

Comments & Questions

Income & Investments (Continued)

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
Investment and Partnerships		
1) Did you start a new business during the year?	☐	☐
2) Did you acquire a new or additional interest in a partnership or S corporation during the year?	☐	☐
3) Did you sell any interest in a partnership or S corporation during the year?	☐	☐
4) Did you sell an existing business or other property during the year?	☐	☐
5) Did you sell, exchange, or purchase any real estate during the year?	☐	☐
6) Did you sell any stocks, bonds, or other investment properties during the year?	☐	☐
7) If you received a 1099-B for sales of property or assets, do you agree with the basis information provided?	☐	☐
8) Have you personally loaned any non-relative money with the understanding of repayment which has become totally uncollectible this year?	☐	☐

Comments & Questions

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Retirement Account Information

Please answer YES or NO to the following questions and submit applicable details. YES NO

Retirement Account Contributions

	YES	NO
1) Have you or will you make any pension plan contributions for 2022 through your business?	☐	☐
2) Did you make contributions this year to an IRA, Roth IRA, Keogh, Simple or SEP?	☐	☐
If you have not done so already, do you plan on making a retirement plan contribution in 2023 for the 2022 plan year?	☐	☐
Would you like us to calculate the hypothetical impact of a contribution on your 2022 taxes?	☐	☐
3) Did you convert, rollover, or recharacterize any retirement plan monies during the year?	☐	☐
4) Did you take out a loan against any existing retirement account?	☐	☐
5) Are you an active participant in a pension or retirement plan?	☐	☐
6) Is your spouse an active participant in a pension or retirement plan?	☐	☐

Retirement Account Distributions

	YES	NO
1) Did you receive any distribution from a profit-sharing plan, retirement plan, or an individual retirement account?	☐	☐
2) If you are over 72, did you receive your correct required minimum distribution?	☐	☐

Retirement Account Contribution (by you) Information

*Attach Form 5498.

	Contribution Amount	Date of Contribution	Plan Type - SEP, Roth, or Traditional
Taxpayer			
Spouse			

	YES	NO
1) Did you or your spouse inherit a retirement account?	☐	☐

Comments & Questions

Return to Index

Higher Education Costs

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
Tuition, Fees & Related Expenses		
1) Did you, your spouse, or your dependent(s) attend a post-secondary school during the year? Attach form(s) 1098-T	☐	☐
2) Did you, your spouse, or your dependent(s) incur any higher education expenses during the year?	☐	☐
3) Did you, your spouse, or your dependent(s) receive reportable scholarship, grant, and/or fellowship monies?	☐	☐
4) Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	☐	☐
If so, were they used for education purposes?	☐	☐
5) Did you make any withdrawals from an education savings or 529 Plan account?	☐	☐
Was the distribution used to pay for qualified higher education expenses?	☐	☐
Was the account open for 12 months or will it be open for 12 months?	☐	☐
Student Loan Interest		
1) Did you pay any student loan interest this year for yourself, your spouse or your dependent(s) during the year? Attach form(s) 1099-E	☐	☐

Comments & Questions

Health Care Information

Please answer YES or NO to the following questions and submit applicable details. YES NO

Health Care Information

Individual Insurance Mandate

	YES	NO
▶ 1) Did you enroll in Marketplace Coverage through HealthCare.gov? **I**f yes, please attach form 1095-**A**	☐	☐

Health Savings Accounts (HSA), Archer MSA, or Medicare Advantage MSA *Attach forms 1099-SA and/or 5498

	YES	NO
▶ 1) Did you make a contribution(s) to a Health Savings Account (HSA) or Archer MSA?	☐	☐
▶ 2) Did you receive a distribution(s) from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA?	☐	☐
If so, did you use all the distributed monies for qualified medical expenses?	☐	☐
▶ 3) Did your employer make contributions to a Health Savings Account (HSA) or Archer MSA for the year?	☐	☐

Total Health Care Costs

	YES	NO
▶ 1) Did your total out-of-pocket medical expenses exceed 7.5% of your Adjusted Gross Income?	☐	☐
▶ 2) Did you pay long-term care premiums for yourself or your family?	☐	☐

Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA

	YES	NO
1) Do you have a High-Deductible Health Plan?	☐	☐
2) Does your spouse have a high-deductible insurance plan?	☐	☐

*Attach Forms 1099-SA or Form 5498-SA.

	Contribution Amount	Date of Contribution	Plan Type - HSA, FSA, HRA
Taxpayer			◯ HSA ◯ FSA ◯ HRA
Spouse			◯ HSA ◯ FSA ◯ HRA

Total Healthcare Costs paid for you, your spouse, and dependents			
Medical Insurance Premiums	$	**Doctors Fees & Copays**	$
(Paid by you, not your employer. Include after-tax payroll deductions.)		**Dental Services**	$
Disability Insurance	$	**Other**	$
Long Term Care Insurance	$	**Medical Miles Driven (# of miles)**	

*Only provide totals if you believe the aggregate to exceed 7.5% of your gross income.

Comments & Questions

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Personal Property & Itemized Expenses

Please answer YES or NO to the following questions and submit applicable details. YES NO

Personal Property Expenses

Mortgages & Debts

	YES	NO
1) Did you purchase a principal residence or secondary home during the year?	☐	☐
2) Did you refinance a mortgage on a principal residence or secondary home during the year?	☐	☐
3) Did you take a home equity loan during the year on a principal or secondary home?	☐	☐
If so, were the proceeds used to acquire, build or improve your principal or secondary home?	☐	☐
4) Did you sell a principal residence or secondary home during the year?	☐	☐
5) If sold, did you own and use your home as a principal residence for at least 2 of the 5 years before the sale?	☐	☐

Real Estate, Property, & Sales Taxes

	YES	NO
1) Did you pay any real estate taxes on a principal residence or secondary home during the year?	☐	☐
2) Did you pay any other real estate taxes on property or land during the year?	☐	☐
3) Did you make any major purchases during the year (car, boat, etc.) subject to state sales tax?	☐	☐

Charitable Donations

	YES	NO
1) Did you make any noncash charitable contributions (clothes, furniture, etc.)?	☐	☐
2) Did you donate a vehicle or boat during the year? If yes, attach From 1098-C.	☐	☐
3) Did you distribute any qualified retirement plan monies to a qualified charity during the year?	☐	☐

Miscellaneous Credits

	YES	NO
1) Did you purchase a qualified "plug-in electric drive vehicle" during the year?	☐	☐
2) Did you install any energy efficient improvements such as insulation, exterior windows, or doors to your home?	☐	☐
	☐	☐

Comments & Questions

Expense & Credit Information

Personal Property Expenses

Mortgages and Debts (Interest paid during the year)	Total
Personal Residence (1st Loan)	$
Personal Residence (2nd Loan)	$
Second Home/Vacation Home	$

***Attach all Form(s)1098.**

Real Estate and Property Taxes (Paid during the year)	Total
Personal Residence	$
Second Home/Vacation Home	$
Other Property, Land, Etc.	$
Personal Property Tax	$

***Attach property tax statements with proof of payment date.**

Charitable Contributions

	Total
Cash/Checks/Credit Card Paid	$
Noncash Donations	$
Charitable Mileage (To/From: Donation Delivery and/or Volunteering) _________________	

***Please provide a list of all noncash donations, including the charity and the date donated.**

Comments & Questions

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Foreign Bank & Financial Accounts Information

Please answer YES or NO to the following questions and submit applicable details. YES NO

Foreign Bank & Financial Accounts Information

	YES	NO
1) Did you have a financial interest in, or signature authority over a financial account located in a foreign country? * This includes bank account(s), securities account(s) and/or brokerage accounts.	☐	☐
2) Did you buy, sell, hold or trade any cryptocurrency?	☐	☐
2) Do you have any foreign financial assets, or hold interest in a foreign entity?	☐	☐
3) Did you have any foreign income or pay any foreign taxes during the year? * Either directly or indirectly from investment accounts, partnerships or a foreign employer.	☐	☐
4) Did you receive a distribution from, or were you the grantor of, or transferor to a foreign trust?	☐	☐
5) Did you hold an interest in a Canadian Registered Retirement Savings Plan (“RRSP”) or Registered Retirement Income Fund (“RRIF”)?	☐	☐

Comments & Questions

Foreign Bank & Financial Accounts Information

Foreign Bank & Financial Accounts

TP or SP	Institution Name	Account Number

Institution Address, City, State, Postal Code	Country

Type of Account (Checking, Savings, Brokerage, Retirement, Etc.)	Value on December 31st	Highest Annual Value

TP or SP	Institution Name	Account Number

Institution Address, City, State, Postal Code	Country

Type of Account (Checking, Savings, Brokerage, Retirement, Etc.)	Value on December 31st	Highest Annual Value

TP or SP	Institution Name	Account Number

Institution Address, City, State, Postal Code	Country

Type of Account (Checking, Savings, Brokerage, Retirement, Etc.)	Value on December 31st	Highest Annual Value

***Include all foreign accounts if the total balances are greater than $10,000 on any day of the year.**

Comments

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Rental Property Income/Expenses

Please answer YES or NO to the following questions and submit applicable details. YES NO

Rental Property Income/Expenses

- 1) Did you rent a personal residence, vacation home, or other property for more than 14 days during the year?
- 2) Did you receive any prepayments of rental income during the year?
- 3) Did you return any security deposits during the year?
- 4) Did you materially participate in the rental activities during the year?

  How much time did you spend on rental activities last year? Include time spent by agent or property manager.

  500 hours (10 hours per week) 250 hours (5 hours per week) 100 hours (2 hours per week)

- 5) Do you have any pre-rental expenses?

*You can deduct your ordinary and necessary expenses for managing, conserving, or maintaining rental property from the time you make it available for rent.

- 6) Did you make any capital improvements to the property during the year?

*You must capitalize any expense you pay to improve your rental property. An expense is for an improvement if it results in a betterment to your property, re stores your property, or adapts your property to a new or different use. If so, list out each improvement cost and date in service.

Comments & Questions

Rental Property Income/Expenses

***Please complete a separate page for each rental property.**
***Complete an auto/home office page if you have associated expenses.**

Rental Property Information		
Property Address		
City	State	Zip Code
Property Purchase Date		
Date Began Renting/Placed on The Market		
Purchase Price *Attach HUD statement if purchased this year.		

Rental Income	
Rent	$
*DO NOT include income reported on Form(s) 1099-NEC, 1099-MISC or Form(s) 1099-K.	
Tenant Expense Reimbursements	$
Advance Rent	$
Security Deposits	$

Property Expenses			
Advertising	$	Maintenance & Repairs	$
Bank Service Charges	$	Supplies (Cleaning, etc.)	$
Contract Labor	$	Parking & Tolls	$
Dues & Fees	$	Postage, Delivery, & Freight	$
Insurance	$	Printing, Copying, & Faxing	$
Interest Expense (Credit cards, etc.)	$	Property Taxes	$
Legal & Professional Fees	$	Small Furnishings & Equipment	$
Licenses & Fees	$	Telephone/Cellphone	$
Management Fees	$	Travel (No travel meals)	$
Mortgage Interest	$	Utilities	$
Other	$	Other	$

***Please provide a list of new business assets and capital improvements paid for during the year.**

Automobile Expenses (Rental Property Activities)

Vehicle #1 Information

Vehicle Information

Taxpayer or Spouse	
Year/Make/Model	
Date Placed in Service	

Mileage (For this auto only)

Rental Activity Mileage	
Commuting Miles	
Personal Miles	
Total Annual Miles Driven	

Annual Totals

Gas	$
Interest Paid on Note	$
Insurance (For this auto only)	$
Car Washes	$
Repairs, Tires, Oil Changes, Etc.	$
Registration & Inspection Fees	$
Lease Payments (If not purchased)	$
Tolls & Parking (Rental related only)	$

Vehicle Asset Information

Total Cost	$	Sales Price	$
Purchase/Lease Acquisition Date	/ /	Date Sold/Turned In	/ /

Vehicle #2 Information

Vehicle Information

Taxpayer or Spouse	
Year/Make/Model	
Date Placed in Service	

Mileage (For this auto only)

Rental Activity Mileage	
Commuting Miles	
Personal Miles	
Total Annual Miles Driven	

Annual Totals

Gas	$
Interest Paid on Note	$
Insurance (For this auto only)	$
Car Washes	$
Repairs, Tires, Oil Changes, Etc.	$
Registration & Inspection Fees	$
Lease Payments (If not purchased)	$
Tolls & Parking (Rental related only)	$

Vehicle Asset Information

Total Cost	$	Sales Price	$
Purchase/Lease Acquisition Date	/ /	Date Sold/Turned In	/ /

Return to Index

Unreimbursed Partnership Expenses

Unreimbursed Partnership Expenses	Total
Number of Business Miles Driven for Your Partnership	___________________________
Total Miles Driven for Any Purpose Throughout The Year	___________________________
Parking & Tolls Paid Related to Your Partnership	$
Business Meals & Entertainment Not Paid for by Your Partnership	$
Transportation While Traveling & Lodging Away From Home	$
Services (Fax, Postage, Cleaning, Etc.) Used While Traveling on Business	$
Business Publications Needed for Work Purposes	$
Seminars, Training, & Continuing Education	$
Uniforms & Dry Cleaning	$
Tools for Work	$
Professional Licenses, Association, & Union Dues	$

Comments & Questions

Automobile Expenses (Partnership Activities)

Please answer YES or NO to the following questions and submit applicable details.	YES	NO
Vehicle Information (Partnership Interests and Management Companies)		
▶ 1) Did you use your vehicle for (non-commuting) business use?	☐	☐
▶ 2) Which business activity did you use this automobile for?		
a) Employment (W-2 Wage Employee)?	☐	☐
b) Partnership Interest(s)?	☐	☐
c) Management Company?	☐	☐
Vehicle Questions		
▶ 1) Did you receive any reimbursement(s) or allowance(s) for your out-of-pocket vehicle expenses?	☐	☐
If not, were you eligible to be reimbursed?	☐	☐
▶ 2) Was the vehicle available for use during off-duty hours?	☐	☐
▶ 3) Do you have another vehicle for personal use?	☐	☐
▶ 4) Do you have sufficient records to support this deduction?	☐	☐
If yes, do you have written documentation?	☐	☐

*Complete the bottom section for each vehicle driven for business purposes.

Business Vehicle Information

Taxpayer or Spouse	
Year/Make/Model	

Vehicle Asset Information			
Total Cost	$	Sales Price	$
Purchase/Lease Acquisition Date	/ /	Date Sold/Turned In	/ /

2022 Mileage	
Business Miles	
Commuting Miles	
Personal Miles	
Total Annual Miles Driven	

*Commuting miles are from your home to your regular place of business.

2022 Annual Totals			
Gas	$	Registration & Inspection Fees	$
Interest Paid (On the note)	$	Tires	$
Insurance (For this auto only)	$	Oil Changes	$
Car Washes	$	Lease Payments (If NOT purchased)	$
Repairs	$	Tolls & Parking (Business related only)	$

Home Office Expenses - Partnership Activities

Please answer YES or NO to the following questions and submit applicable details.

	YES	NO
1) Did you utilize an area of your home for business purposes?	☐	☐
If yes, was it used regularly and exclusively for business purposes?	☐	☐
If yes, was it used for management or administrative purposes and there is no other fixed location where such activities are conducted?	☐	☐
2) Were you reimbursed for out-of-pocket expenses?	☐	☐
If not, were you allowed to be reimbursed and weren't due to extenuating circumstances?	☐	☐

Home Office

*If new, attach HUD stmt.

Purchase Price of Your Home	$	Date Placed in Service	/ /

Business Square Feet	
Total Home Square Feet	

Number of Rooms Used For Business	
Number of Rooms (Not closets, bathrooms, utility areas)	

2022 Annual Totals

Mortgage Interest		Rent (If you don't own your home)	
Property Taxes		Outside Maintenance	
Insurance		Security Services	
Utilities		HOA Fees	
Repairs, Cleaning, Etc.		Other ____________________	

*If you lived in more than 1 home during the year, complete a separate page for each home.

Comments/Questions

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Self Employment/Contract Labor Income

Business Information

Business Name			
(If not your own name)			
Business Address			
(If different from home)			
Type of Business		EIN Number	
(Please be specific, e.g., if consultant, in what field?)		(If applicable)	

Gross Income (Do not include amounts already totaled on Forms 1099-NEC or 1099-MISC)

Commission Income	$
Service Fee Income	$
Product Sales Gross Receipts	$

Expenses (Do not include any home office expenses)

Accounting & Bookkeeping Fees	$	Office Supplies	$
Advertising & Promotions	$	Parking & Tolls	$
Bank Service Charges	$	Payroll Expense - Gross Employee Wages	$
Continuing Education	$	Payroll Taxes (Employer FICA, SUTA, FUTA, etc.)	$
Contract Labor	$	Postage, Delivery, & Freight Costs	$
Credit Card Annual Fees	$	Printing, Copying, & Fax Charges	$
Employee Pensions & Benefit Programs	$	Repairs & Maintenance	$
Gifts (Up to $25 per person per year)	$	Rent of Equipment, Storage, or Office Space	$
Insurance (Non-health related)	$	Small Furnishings and Equipment	$
Interest Expense	$	Small Tools	$
Legal & Professional Fees	$	Telephone/Cellphone (Business portion only)	$
Licenses & Fees	$	Travel (No travel meals)	$
Magazines, Books, & Trade Publications	$	Uniforms or Special Work Clothing	$
Meals & Entertainment	$	Utilities	$
Other	$	Other	$

***List inventory separately if applicable.**
***Please provide a list of new business assets and capital improvements paid for during the year.**

Automobile/Home Office (Self Employment/Contract Labor)

Vehicle Information

***Complete a separate page for each vehicle/business activity.**

Vehicle Information	
Taxpayer or Spouse	
Year/Make/Model	
Date Placed in Service	

Mileage (For this auto only)	
Business Mileas	
Commuting Miles	
Personal Miles	
Total Miles Driven in 2022	

*Commuting miles are from your home to your regular place of business.

2022 Annual Totals (For this auto only)	
Gas	$
Interest Paid on Note	$
Insurance (For this auto only)	$
Car Washes	$
Repairs, Tires, Oil Changes, Etc.	$
Registration & Inspection Fees	$
Lease Payments (If not purchased)	$
Tolls and Parking (Business related only)	$

Vehicle Asset Information

Total Cost	$	Sales Price	$
Purchase/Lease Acquisition Date	/ /	Date Sold/Turned In	/ /

Home Office

Purchase Price of Your Home (Attach HUD Stmt.)	$	Date Placed in Service	/ /
Number of Rooms Used for Business		Business Square Feet	
Number of Total Rooms (Not closets, bathrooms, utility areas)		Total Home Square Feet	

*If you lived in more than 1 home in during the year, complete a separate page for each.

2022 Annual Totals

Mortgage Interest	Rent (If you don't own your home)
Property Taxes	Outside Maintenance
Insurance	Security Services
Utilities	HOA Fees
Repairs, Cleaning, Etc.	Other ___________________

*List capital improvements separately.

Comments/Questions

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Farming & Raising/Breeding Livestock

Sales of Products Purchased for Resale	
Crops	$
Grain & Produce	$
Livestock	$

Sales of Products You Raise	
Crops	$
Grain & Produce	$
Livestock	$

Other Income			
Cooperative Distributions (Form 1099-PAT)	$	Other Income	$
Crop Insurance Proceeds & Federal Crop Disaster Payments	$		

Items Purchased for Resale			
Crops (Livestock, Crops, Etc.)	$	Livestock	$
Grain	$	Produce	$

*List Animals Purchased for Breeding in Asset Field below.

Farm Expenses (Do not include personal or living expense)			
Advertising	$	Fuel	$
Breeding Fees	$	Interest	$
Chemicals, Insect Sprays, & Dusts	$	Postage & Stationary	$
Commissions	$	Rent & Leasing	$
Consultant Fees	$	Repairs & Maintenance	$
Continuing Education	$	Seeds & Plants	$
Crop Scouting	$	Service Fees	$
Custom Hire - Hired Labor	$	Small Tools	$
Dues to Cooperatives	$	Supplies	$
Magazines & Publications	$	Taxes - Property	$
Professional Fees	$	Taxes - (Other, sales, etc.)	$
Insurance	$	Tenant House Expenses	$
Feed	$	Travel Expenses	$
Fertilizer & Lime	$	Utilities	$
Freight & Trucking	$	Other Expenses	$

Farm Assets Purchased During the Year

Date Placed in Service	Description	Purchase Price	Bus.%

Automobile Expenses (Farming Activities)

Vehicle #1 Information

Vehicle Information

Taxpayer or Spouse	
Year/Make/Model	
Date Placed in Service	

Mileage (For this auto only)

Farming Activity Miles	
Commuting Miles	
Personal Miles	
Total Annual Miles	

Annual Totals

Gas	$
Interest Paid on Note	$
Insurance (For this auto only)	$
Car Washes	$
Repairs, Tires, Oil Changes, Etc.	$
Registration & Inspection Fees	$
Lease Payments (If not purchased)	$
Tolls and Parking (Farm related only)	$

Vehicle Asset Information

Total Cost	$	Sales Price	$
Purchase/Lease Acquisition Date	/ /	Date Sold/Turned In	/ /

Vehicle #2 Information

Vehicle Information

Taxpayer or Spouse	
Year/Make/Model	
Date Placed in Service	

Mileage (For this auto only)

Farming Activity Miles	
Commuting Miles	
Personal Miles	
Total Annual Miles	

Annual Totals

Gas	$
Interest Paid on Note	$
Insurance (For this auto only)	$
Car Washes	$
Repairs, Tires, Oil Changes, Etc.	$
Registration & Inspection Fees	$
Lease Payments (If not purchased)	$
Tolls and Parking (Farm related only)	$

Vehicle Asset Information

Total Cost	$	Sales Price	$
Purchase/Lease Acquisition Date	/ /	Date Sold/Turned In	/ /

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