



**F
R
O
M** **KURZMAN, DEMPSEY & KOWALKER**
1017 TURNPIKE STREET - SUITE 25
CANTON, MA 02021

2022 TAX ORGANIZER

**T
O**

This tax organizer has been prepared for your use in gathering the information needed for your 2022 tax return.

To save you time, selected information from your 2021 tax return has been entered in this organizer. Please line through any information that does not apply to your 2022 tax return.

In some cases, 2021 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.

If we may be of further assistance, please contact us at your convenience.

REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER

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2022 TAX ORGANIZER

**T
O KURZMAN, DEMPSEY & KOWALKER
1017 TURNPIKE STREET - SUITE 25
CANTON, MA 02021**

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

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Spouse Signature	Date

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Foreign Bank and Financial Accounts

Foreign Bank Accounts and Trusts:

Do you now, or did you at any time during 2022, have an interest in or a signature or other authority over any financial accounts maintained by a foreign financial institution, stocks and securities with a non-U.S. issuer, an interest in a foreign partnership, trust or estate, or a financial instrument or contract with a non-U.S. issuer or counterparty?

Yes_____ No_____

Were you the grantor of, or transferor to, a foreign trust that existed during 2022, whether or not you had any beneficial interest in it?

Yes_____ No_____

Did you receive a distribution from a foreign trust? Yes_____ No_____

If you answered yes to any question please provide complete, specific details for each "Yes" answer.

Primary Taxpayer's Signature

Date Signed

**A SIGNED COPY OF THIS ACKNOWLEDGEMENT
MUST BE RETURNED TO US**

**THIS QUESTIONNAIRE APPLIES ONLY IF YOU HAVE RECEIVED K-1s
OR HAVE A RENTAL REAL ESTATE ACTIVITY.
PLEASE ANSWER ALL QUESTIONS.**

FAILURE TO ANSWER WILL BE TREATED AS A "NO" RESPONSE AND BLANK AMOUNTS WILL BE TREATED AS ZERO AMOUNTS.

S corporation and partnership/LLC:			Yes	No
Did you participate in the operation and management of any business for which you received a K-1?				
If so, which ones?	Name of K-1 issuer	Hours of participation		
	Can you substantiate the hours claimed for each above-named activity?			
S corporation and partnership/LLC - Self-charged interest			Yes	No
Did you receive interest on a loan you made to any business for which you received a K-1?				
If so, which ones and how much?	Name of K-1 issuer	Interest received		
Rental real estate - Self-charged rents			Yes	No
Did you rent real estate for consideration to a partnership, LLC, C corporation, or S corporation in which you participated?				
	If so, how many hours, did you participate in the trade or business of such partnership, LLC, C corporation, or S corporation?			
	Can you substantiate such hours claimed?			
Rental real estate - Real estate professional			Yes	No
Did you perform services in any one or more of the following:				
	Development and/or redevelopment			
	Construction and/or reconstruction			
	Acquisition			
	Conversion			
	Rental or leasing			
	Operation			
	Management			
	Brokerage			
	Did the number of hours performing services in all such activities exceed 750?			
	Can you substantiate such hours claimed?			
	Did the number of hours performing services in a rental activity exceed 500?			
	Can you substantiate such hours claimed?			

I (we) have submitted this information for the sole purpose of preparing my (our) tax return. Each item can be substantiated. This information is true, correct and complete to the best of my (our) knowledge.

*****If applicable, both taxpayer and spouse must sign.***

Accepted by:

Taxpayer's Signature

Date

Spouse's signature

Date

Printed Name

Printed Name

2022 CHARITABLE CONTRIBUTIONS

Cash contributions include those made by check, credit card or debit card as well as amounts incurred by an individual for unreimbursed out-of-pocket expenses in connection with their volunteer services to a qualifying charitable organization. Cash contributions don't include the value of volunteer services, securities, household items or other property.

You cannot deduct a cash contribution, *regardless of the amount*, unless you keep a bank record of the contribution (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity.

For cash contributions \$250 and over a written communication from the charity is **REQUIRED** and must include the name of the charity, date of the contribution, amount of the contribution and include specific language indicating whether or not any goods or services were provided in exchange for the contribution.

Did you make any cash charitable contributions in **2022** for which you want to claim a deduction?

Yes_____ No_____

Do you have the appropriate documentation to support your deduction?

Yes_____ No_____

Virtual Currency & Non-Fungible Token (NFTs)

Cryptocurrency, crypto assets, digital assets, etc. are all terms used to describe ‘virtual currency’.

At any time during 2022, did you: (a) receive (as a reward, award, or compensation); or (b) sell, exchange, gift, or otherwise dispose of a **virtual currency** (or a financial interest in a virtual currency) or Non-Fungible Token (NFT)? Yes _____ No _____

If Yes and crypto-related, check below all accounts you have with any crypto transactions. Note: transactions include trades, transfers, withdrawals, deposits, airdrops, etc. Common sources/accounts may be from:

- ___ Crypto Exchanges (i.e. Coinbase, Kraken, Binance)
- ___ OTC Desks (i.e. CME, Genesis, XBTO)
- ___ Crypto Wallets (i.e. blockchain.com, Exodus, Trezor)
- ___ Any other transfers/activity

If Yes and crypto-related, please check any of the following situations that apply for 2022:

- ___ Transfers (deposits/withdrawals) that were to/from a counterparty
- ___ Any crypto trades, including those related to margin/shorting
- ___ Staking Income
- ___ Deposits due to Forks
- ___ Any other income or expense related deposits/withdrawals
- ___ Mining Income
- ___ Airdrops
- ___ ICO Contributions

The IRS also recommends that you keep specific records of transactions:

- a. The date and time that each cryptocurrency was acquired.
- b. The basis and fair market value of each cryptocurrency at the time it was acquired.
- c. The date and time each cryptocurrency was sold, exchanged, or disposed of.
- d. The fair market value of each cryptocurrency when sold, exchanged, or disposed of and the amount of money or the value of property received for each cryptocurrency.

While these records are critical within each tax season, you should maintain a record of them for at least six years in case the IRS goes back to audit past tax returns. Many exchanges keep customer records on file, but they could shut down at any time, so it's important to download backup transaction records or store them with dedicated crypto tax software.

For digital asset and NFT transactions you answered “Yes” to, please provide complete and specific details for each “Yes” answer, especially cost basis and sales info, as well as any 1099-K's, 1099-B's and 1099-INT's received for crypto asset and NFT transactions.

Primary Taxpayer's Signature

Date Signed

A SIGNED COPY OF THIS ACKNOWLEDGEMENT MUST BE RETURNED TO US

MassTaxConnect and IRS.GOV Authorizations

The Massachusetts Department of Revenue and IRS provide taxpayers with online portals to view their tax accounts, view prior year returns, make payments, view notices and letters, as well as provide authorization to third parties to view portal information.

In order to expedite and make tax preparation as efficient as possible, Kurzman, Dempsey & Kowalker, LLP recommends you create access to online portals with the MA Department of Revenue (if you have a MA filing requirement) and the IRS, and authorize KDK to view portal information for return preparation.

Do you have or will you create online portal access with MassTaxConnect and IRS.GOV?

Yes _____ No _____

If Yes, do you authorize KDK to request access and view your online tax account information?

Yes _____ No _____

If Yes, which online portals have you created, or will create?

MATaxConnect: _____ IRS.GOV: _____

Other State Portal (please specify): _____

Instructions to follow on the next page for creating and inevitably authorizing KDK professionals with access to your online portal information.

At any point throughout the process, if issues come up, please contact the staff at KDK to assist you with creating these accounts or authorizing access.

Primary Taxpayer's Signature

Date Signed

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Signing Up for MassTaxConnect: <https://mtc.dor.state.ma.us/>

1. Under "Quick Links," Click "Register a New Taxpayer"
2. On the next page, Click "Create My Logon" if you've filed a return in MA before
3. On the next page, make sure "I am an individual who has previously filed taxes in the state of Massachusetts. I will validate my income by supplying" is selected
 - Then under "Taxpayer Identification and Account Type," select "SSN" from the dropdown menu on the "ID Type" line. Enter your full Social Security Number on the next two lines
 - Select an account type: "Personal Income Tax" from the next dropdown
 - Check the box to provide "A tax return amount or refund amount"
 - From a Massachusetts return filed within the past 3 years, enter either the Income Tax After Credits (line 37 resident return or line 41 non-resident), or Refund Amount (line 52 resident or line 56 non-resident). Make sure the appropriate box is checked to say which amount you're entering Click Next
4. On the next page, enter your Name, Phone Number, 4-digit PIN, and email address Click Next
5. On the next page, create a Username, Password, and Challenge Question. Make sure to notate this information for logging in Click Next
6. On the next page Click Next without checking the box
7. On the next page, check the box to agree to the terms and Click Next to create your account

Authorizing Third Party Access To MassTaxConnect:

1. Once logged in, Click "Manage My Profile" at the top right of the page
2. On the next page, Click the "More" tab, then under the "Third Party Access" Click "Manage Third Party Access"
3. On the next page, confirm it says "Yes" next to "Allowed"
4. Click the hyperlink to the right of "Default Account Access." On the next page, under "Type of Account Access," choose from the dropdown menu "View Only" and Click "Save"
5. Once KDK requests access to your account, you approve via "Manage My Profile" "More" tab "View Access Requests From Third Parties" under the "Third Party Access" panel select the Approve/Deny hyperlink for the request Select the check box in the "Give Rights" column Select the access type in the "Granted Rights" column
6. We will have you sign a Client Authorization Form to submit to the MA Department of Revenue

Signing Up for IRS.GOV Online Account: <https://sa.www4.irs.gov/ola/>

1. Click under "Create a new account" "ID.me Create an account"
2. On the next page, enter your email and a password to create an ID.me account if you haven't already set one up. Otherwise, Click to "Sign in to ID.me" if you already have a sign in
3. If you are new to ID.me, you'll next need to confirm your email address
4. Then you'll have to enable multifactor authentication with your phone
5. On the site, Choose ID verification: Self-Service with "Video Selfie" or Video Chat with ID.me agent
6. Upload pictures of your ID, whether a Driver's License, State ID, or Passport
7. Take and upload a "Video Selfie" or wait an hour or two for a video chat interview
8. Enter your Social Security number
9. Finally, authorize IRS access to ID.me verification

Authorizing Third Party Access To IRS.GOV Online Account:

1. Once signed in to your IRS.GOV account, hover over the "Authorizations" tab and Click "Power of Attorney and Tax Information Authorizations"
2. On the next page, you'll Click to view, approve, or reject authorization requests sent to your account. One of the CPAs from KDK, LLP will request authorization, which you'll approve on this page



2022

Questions (Page 1 of 5)

2

The following questions pertain to the 2022 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

	Yes	No
Did your marital status change?	☐	☐
Are you married?	☐	☐
If Yes, do you and your spouse want to file separate returns?	☐	☐
If No, are you in a domestic partnership, civil union, or other state-defined relationship?	☐	☐
Can you or your spouse be claimed as a dependent by another taxpayer?	☐	☐
Did you or your spouse serve in the military or were you or your spouse on active duty?	☐	☐

Dependents:

Were there any changes in dependents from the prior year?	☐	☐
Note: Include non-child dependents for whom you provided more than half the support.		
Did you or your spouse pay for child care while you or your spouse worked or looked for work?	☐	☐
Do you have any children under age 18 with unearned income more than \$1,150?	☐	☐
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,150?	☐	☐
Did you adopt a child or begin adoption proceedings?	☐	☐
Are any of your dependents non-U.S. citizens or non-U.S. residents?	☐	☐

Healthcare:

Did you obtain healthcare coverage through the Marketplace?	☐	☐
If Yes, include all Forms 1095-A.		
If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	☐	☐
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?	☐	☐
Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed as a dependent on another taxpayer's return?	☐	☐
Are any of your dependents required to file a tax return?	☐	☐



Healthcare (continued):

Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	☐	☐
Were you eligible for employer-sponsored healthcare coverage?	☐	☐
Did you or your spouse have any transactions pertaining to a health savings account (HSA)? If you received a distribution from an HSA, include all Forms 1099-SA.	☐	☐
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? If you received a distribution from an MSA, include all Forms 1099-SA.	☐	☐
Did you or your spouse receive any distributions from long-term care insurance contracts? If Yes, include all Forms 1099-LTC.	☐	☐
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? If Yes, how many months were you covered? _____	☐	☐
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? If Yes, how many months were you covered? _____	☐	☐

Education:

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?	☐	☐
Did you or your spouse pay any student loan interest?	☐	☐
Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	☐	☐
Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? If Yes, include all Forms 1099-Q. If Yes, were the amounts withdrawn used for qualified tuition expenses?	☐	☐

Deductions and Credits:

Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.	☐	☐
Did you or your spouse incur any casualty or theft losses?	☐	☐
Did you or your spouse make any large purchases, such as motor vehicles and boats?	☐	☐
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?	☐	☐
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?	☐	☐
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes. _____ Gallons _____ Type	☐	☐
Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	☐	☐
Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?	☐	☐



2022

Questions (Page 3 of 5)**2C****Investments:**

	Yes	No
Did you or your spouse have any debts canceled, forgiven or refinanced?	☐	☐
Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?	☐	☐
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?	☐	☐
Did you or your spouse sell, exchange, or purchase any real estate?	☐	☐
If Yes, include closing statements.		
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?	☐	☐
Did you or your spouse engage in any put or call transactions?	☐	☐
If Yes, provide the transaction details.		
Did you or your spouse close any open short sales?	☐	☐
Did you or your spouse sell any securities not reported on Form 1099-B?	☐	☐

Retirement or Severance:

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	☐	☐
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan?	☐	☐
Did you or your spouse turn age 72 and have money in an IRA or other retirement account without taking any distribution?	☐	☐
Did you or your spouse make a qualified charitable distribution directly from an IRA?	☐	☐
Did you or your spouse retire or change jobs?	☐	☐
Did you or your spouse receive deferred, retirement or severance compensation?	☐	☐
If Yes, enter the date received (Mo/Da/Yr). _____		

Personal Residence:

Did your address change?	☐	☐
If Yes, provide the new address.		
If Yes, did you move to a different home because of a change in the location of your job?	☐	☐
Did you or your spouse claim a homebuyer credit for a home purchased in 2008?	☐	☐
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	☐	☐
Are your total mortgages on your first and/or second residence greater than \$750,000?	☐	☐
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Did you or your spouse take out a home equity loan?	☐	☐
Did you or your spouse have an outstanding home equity loan at the end of the year?	☐	☐
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?	☐	☐
Did you or your mortgagee receive mortgage assistance payments?	☐	☐
If Yes, include all Forms 1098-MA.		

**Sale of Your Home:**

	Yes	No
Did you sell your home?	☐	☐
Did you receive Form 1099-S?	☐	☐
If Yes, include Form 1099-S.		
Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale?	☐	☐
Did you or your spouse ever rent out the property?	☐	☐
Did you or your spouse ever use any portion of the home for business purposes?	☐	☐
Have you or your spouse sold a principal residence within the last two years?	☐	☐
At the time of the sale, the residence was owned by the: ☐ Taxpayer ☐ Spouse ☐ Both		

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$16,000 to any individual?	☐	☐
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value?	☐	☐
Did you or your spouse make any gifts to a trust for any amount?	☐	☐
Do you or your spouse have a life insurance trust?	☐	☐
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	☐	☐
Did you or your spouse forgive any indebtedness to any individual, trust or entity?	☐	☐

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?	☐	☐
Were you or your spouse a grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country?	☐	☐
Did you or your spouse create or transfer money or property to a foreign trust?	☐	☐
Did you or your spouse own any foreign financial assets?	☐	☐
Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments?	☐	☐
Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax?	☐	☐
If Yes, did the corporation cease to be an S corporation?	☐	☐
If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business?	☐	☐
If Yes, did you or your spouse transfer any share of stock in the corporation?	☐	☐

**Miscellaneous:**

Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,400 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	<table border="1"><tr><td>Yes</td><td>No</td></tr><tr><td>☐</td><td>☐</td></tr></table>	Yes	No	☐	☐
Yes	No				
☐	☐				
Did you or your spouse receive unreported tip income of \$20 or more in any month?	<table border="1"><tr><td>☐</td><td>☐</td></tr></table>	☐	☐		
☐	☐				
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?	<table border="1"><tr><td>☐</td><td>☐</td></tr></table>	☐	☐		
☐	☐				
Did you or your spouse engage in any bartering transactions?	<table border="1"><tr><td>☐</td><td>☐</td></tr></table>	☐	☐		
☐	☐				
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	<table border="1"><tr><td>☐</td><td>☐</td></tr></table>	☐	☐		
☐	☐				
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	<table border="1"><tr><td>☐</td><td>☐</td></tr></table>	☐	☐		
☐	☐				
In 2022, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)?	<table border="1"><tr><td>☐</td><td>☐</td></tr></table>	☐	☐		
☐	☐				
In 2022, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness?	<table border="1"><tr><td>☐</td><td>☐</td></tr></table>	☐	☐		
☐	☐				
If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness. Date (Mo/Da/Yr) _____					
If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness. Amount _____					
In 2022, did you or your spouse have any student loan(s) discharged under the Biden-Harris Administration's student loan debt relief plan?	<table border="1"><tr><td>☐</td><td>☐</td></tr></table>	☐	☐		
☐	☐				
If Yes, how much debt was discharged under this program? _____					

Additional state pages have been included at the back of the organizer and should be reviewed.



2022

Personal Information

3

Taxpayer:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ ☐ Does not expire

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Spouse:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ ☐ Does not expire

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Contact Information:

Street Address _____ Apartment Number _____

City _____ State _____ ZIP or Postal Code _____

Foreign Province or County _____

Foreign Country _____

Taxpayer Daytime/Work Phone _____ Taxpayer Evening/Home Phone _____ Taxpayer Foreign Phone _____

Taxpayer Cell Phone _____ Taxpayer Fax Number _____

Spouse Daytime/Work Phone _____ Spouse Evening/Home Phone _____ Spouse Foreign Phone _____

Spouse Cell Phone _____ Spouse Fax Number _____

Taxpayer Email Address _____

Spouse Email Address _____

Preferred Method of Contact _____

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

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

Yes

No

Are you considered legally blind per IRS regulations?

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

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

Taxpayer	
Yes	No

Spouse	
Yes	No

Personal Identification Numbers: Code - 1 - Issued by IRS 2 - Issued by State or City

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

TS	State	City	Code	PIN

Tax Organizer Legend:

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

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

Forms 1, 1A and 2

200131 04-01-22



3

First Name and Initial		Last Name		Social Security Number	
Occupation		Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)		
Driver's License or State-Issued ID Number		Expiration Date (Mo/Da/Yr)	Issue Date (Mo/Da/Yr)	State	☐ Does not expire
☐ Driver's License	☐ State-Issued ID	☐ No Identification	☐ Choose not to provide		

First Name and Initial		Last Name		Social Security Number	
Occupation		Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)		
Driver's License or State-Issued ID Number		Expiration Date (Mo/Da/Yr)	Issue Date (Mo/Da/Yr)	State	☐ Does not expire
☐ Driver's License	☐ State-Issued ID	☐ No Identification	☐ Choose not to provide		

Street Address		Apartment Number
City	State	ZIP or Postal Code
Foreign Province or County		
Foreign Country		
Taxpayer Daytime/Work Phone	Taxpayer Evening/Home Phone	Taxpayer Foreign Phone
Taxpayer Cell Phone	Taxpayer Fax Number	
Spouse Daytime/Work Phone	Spouse Evening/Home Phone	Spouse Foreign Phone
Spouse Cell Phone	Spouse Fax Number	
Taxpayer Email Address		
Spouse Email Address		
Preferred Method of Contact		

Taxpayer		Spouse	
Yes	No	Yes	No

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

TS	State	City	Code	PIN

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



Dependent Information:

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

Did dependent have income over \$4,400?



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

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

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

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

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

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

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



2022

Dependents

3A

Dependent Information:

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

Did dependent have income over \$4,400?



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

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

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

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



2022

Electronic Filing

4

Electronic Filing:

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

Do not electronically file the federal return ☐

Do not electronically file the state return(s) ☐

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

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

Would you like to use a randomly generated PIN?

Yes	No
☐	☐

Taxpayer

Spouse

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

Taxpayer PIN _____

Spouse PIN _____

**Electronic Filing:**

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. Electronic filing is the only filing method that provides you with acknowledgment that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 3 weeks.

Note that not all returns qualify for electronic filing under IRS rules.

If you qualify for electronic filing, would you like to file the return electronically with the IRS?

Yes

No

--

--

If you qualify, would you like to file your state returns electronically?

--

--

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

Yes

No

Taxpayer

--

--

Spouse

--

--

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

Taxpayer PIN _____

Spouse PIN _____



2022

Electronic Filing

4

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically. If you prefer not to electronically file your return, please refer to and sign the opt-out statement below. Because some states have official opt-out forms, additional signatures may be necessary before your return can be filed.

Opt-Out Statement:

_____ has informed me (us) that my (our) 2022 Individual Income Tax return may be required to be electronically filed if the firm files the return on my (our) behalf. I (We) understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the return, a reduced chance of errors in processing, and faster refunds. I (we) do not want to file my (our) return electronically and will personally file the paper return. My (our) preparer will not file or otherwise mail or submit my (our) paper return to the IRS.

Taxpayer signature: _____ Date: _____

Spouse signature: _____ Date: _____

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

Taxpayer

Yes
☐

No
☐

Spouse

☐

☐

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

Taxpayer PIN _____

Spouse PIN _____



2022

Direct Deposit and Withdrawal**4A****Direct Deposit and Electronic Funds Withdrawal Account Information:**

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

	Yes	No
Would you like any refunds owed to you directly deposited?	☐	☐
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	☐	☐
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	☐	☐

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

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

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

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

	Yes	No
Would you like any refunds owed to you directly deposited?	☐	☐
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	☐	☐
If Yes, what amount would you like withdrawn, if not the entire balance due?		
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	☐	☐
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	☐	☐

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

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

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

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



2022

U.S. Series I Savings Bonds Purchase

4B

Up to \$5,000 of your refund may be used to purchase U.S. Series I Savings Bonds for yourself, your spouse, and up to two other individuals, in \$50 increments.

Do you want to use any of your refund to purchase any U.S. Series I Savings Bonds?

Yes	No
☐	☐

If Yes, provide the information requested for each type of bond you want to purchase using your refund.

If the purchase is for someone other than the taxpayer or spouse, or if the bond should have a co-owner or beneficiary, provide the name of the person receiving the bond (if not the taxpayer or spouse), the name of the person being designated as the co-owner of the bond, if applicable, the name of the person designated as the beneficiary of the bond, if applicable, and the amount of the bond to be purchased.

Joint:

Co-owner name
Beneficiary name

Amount of refund, if not the entire refund, to be used to purchase U.S. Series I Savings Bonds

Note: If filing a married filing joint return, bonds purchased will be jointly owned by the taxpayer and spouse. In this case, the spouse's name does not need to be entered as a co-owner. If the bonds will not be jointly owned by the taxpayer and spouse, the savings bond information should be entered in the taxpayer, spouse, or other owner areas below.

Taxpayer:

Co-owner name
Beneficiary name

Amount of refund, if not the entire refund, to be used to purchase U.S. Series I Savings Bonds

Spouse:

Co-owner name
Beneficiary name

Amount of refund, if not the entire refund, to be used to purchase U.S. Series I Savings Bonds

Bond purchases for someone other than the taxpayer or spouse:

Taxpayer name
Co-owner name
Beneficiary name

Amount of purchase

Taxpayer name
Co-owner name
Beneficiary name

Amount of purchase



Interest Income

5A

Interest Information:

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

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

TSJ	Name of Payer	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	2021 Interest Amount

Seller-Financed Mortgage Interest Information:

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2022 Interest Amount	2021 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

Enter Any Additional Information:

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



2022

Dividend Income

5B

Dividend Information:

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

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

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

Code	Tax-Exempt Interest	2021 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
Total		

Enter Any Additional Information:

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



2022

Interest Income and Foreign Information**5A****Include all Forms 1099-INT or other documents for interest received**

(List all items sold during the year on Form 7.)

Interest Income:

Special Interest Code:	2 - Seller Financed	3 - Early Withdrawal Penalty	5 - Accrued Interest	7 - Amortizable Bond
1 - Qualified Educational Series EE Bonds	Mortgage Interest	4 - Nominee Interest	6 - Original Issue Discount Adjustment	Premium Adjustment

TSJ	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

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

Social Security No. of Home Buyer	Address of Individual from Whom Mortgage Interest Was Received	Code	Tax-Exempt Interest
A			
B			
C			
D			
E			

Federal Withholding	State Withholding	Investment Expenses	Tax Exempt Paid CUSIP No.	2021 Interest Amount
A				
B				
C				
D				
E				

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A	
B	
C	
D	
E	

Foreign Bank Accounts and Trusts:

At any time during 2022, did you have an interest in or a signature authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?

Yes	No
☐	☐

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2022, whether or not you had any beneficial interest in it?

☐	☐
--------------------------	--------------------------



2022

Dividend Income and Foreign Information

5B

Dividend Income: **Include all Forms 1099-DIV or other documents for dividends received**
(List all items sold during the year on Form 7.)

TSJ	Source	Form 1099-DIV				
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A						
B						
C						
D						
E						

Form 1099-DIV						Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both
Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2021 Gross Dividends Amount	
A						
B						
C						
D						
E						

Form 1099-DIV			
Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A			
B			
C			
D			
E			

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire Reason Dividend is Nontaxable
A	
B	
C	
D	
E	

Foreign Bank Accounts and Trusts:

At any time during 2022, did you have an interest in or a signature or other authority over a financial account
in a foreign country, such as a bank account, securities account, or other financial account?

Yes	No
☐	☐

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2022, whether or not you had
any beneficial interest in it?

☐	☐
--------------------------	--------------------------



2022

Foreign Assets

5C

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

General Information:

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

Foreign Identification:

	Yes	No
Passport		
Foreign TIN		
If not passport or TIN, enter description		
Number		
Country of issue		

Information on Foreign Financial Accounts:

1 - Bank Account 2 - Securities Account 3 - Other

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

Street Address	City
A	
B	

State	ZIP/Postal Code	Country	GIIN
A			
B			

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

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

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

# of Joint Owners	Street Address	City
A		
B		

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

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

1 - Deposit 2 - Custodial

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



2022

Foreign Assets**5D****Asset Information:**

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

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

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

		1 - Partnership 2 - Corporation 3 - Trust 4 - Estate
Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity

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

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

		1 - Issuer 2 - Counterparty	1 - U.S. person 2 - Foreign person
Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

		1 - Individual 2 - Partnership 3 - Corporation 4 - Trust 5 - Estate
Mailing Address of Issuer	City or Town of Issuer	

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

Foreign assets were acquired or sold during the tax year

Yes	No

Foreign Bank Accounts and Trusts:

At any time during 2022, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?

--	--

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2022, whether or not you had any beneficial interest in it?

--	--



2022

Brokerage Statement Details

5EA

	TSJ	Payer Name	Account No.	Information Included (X or ✓)
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				
T				

	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
L								
M								
N								
O								
P								
Q								
R								
S								
T								



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

Note: For other amounts not listed, attach a copy of your brokerage statement.



2022

Consolidated Brokerage Statement**5E**

Brokerage Name	TSJ	Account Number

Brokerage Address

Interest Income and Foreign Information**Interest Income:** (List all items sold during the year on Form 5G.)

Special Interest Code: 2 - Early Withdrawal Penalty 4 - Accrued Interest 6 - Amortizable Bond
 1 - Qualified Educational Series EE Bonds 3 - Nominee Interest 5 - Original Issue Discount Adjustment Premium Adjustment

	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

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

	Code	Tax-Exempt Interest	Investment Expenses	Federal Withholding	State Withholding	Tax Exempt Bond CUSIP No.	2021 Interest Amount
A							
B							
C							
D							
E							

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A		
B		
C		
D		
E		



2022

Consolidated Brokerage Statement Dividend Income and Foreign Information

5F

List all items sold during the year on Form 5G.

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

Dividend Income:

	Source	Form 1099-DIV				
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A						
B						
C						
D						
E						

	Form 1099-DIV					
	Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2021 Gross Dividends Amount
A						
B						
C						
D						
E						

	Form 1099-DIV			
	Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
	A			
	B			
	C			
	D			
	E			

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire Reason Dividend is Nontaxable
A		
B		
C		
D		
E		



2022

Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

5G

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

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

Did you have any of the following during the year?

- Mutual fund transactions
- Exchange of any securities or investments for something other than cash
- Sales of inherited property
- Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale
- Commodity sales, short sales or straddles
- Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest
- Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock
- Securities which became worthless

Yes	No

	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				

Other Income:

Nature and Source	2022 Amount	2021 Amount

Other Adjustments to Income:

Nature and Source	2022 Amount	2021 Amount

Investment Interest Expense:

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

Paid To	2022 Amount	2021 Amount

Foreign Bank Accounts and Trusts:

- At any time during 2022, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
- If Yes, enter name of foreign country
- Were you the grantor of, or transferor to, a foreign trust that existed during 2022, whether or not you had any beneficial interest in it?

Yes	No



2022

Business Income and Cost of Goods Sold

6

Name of Business: _____

Principal Business or Profession: _____

TSJ _____

Employer ID number _____

Street address _____

City, state, ZIP or postal code, and country _____

Method of inventory _____

Method of accounting _____

Business Questions for 2022:

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

2022 Amount	2021 Amount

Health insurance premiums paid for yourself and your dependents _____

Income:

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

Description	2022 Amount	2021 Amount

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

Other Income:

Other gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	2022 Amount	2021 Amount
Beginning inventory		
Purchases less cost of items withdrawn for personal use		
Cost of labor (do not include amounts paid to yourself)		
Materials and supplies		
Other costs of goods sold:		

Description	2022 Amount	2021 Amount
Ending inventory		



2022

Business Expenses and Property & Equipment

6A

Name of Business: _____

Principal Business or Profession: _____

Expenses:

	2022 Amount	2021 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals		
Entertainment (deductible only on some state returns)		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2022 Amount	2021 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2022

Business Expenses - Vehicle and Other Listed Property

6B

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2022:

	Yes	No
Do you have evidence to support your deduction?	☐	☐
If Yes, is the evidence written?	☐	☐
Do you have evidence to support the business use percentage claimed on listed property?	☐	☐
If Yes, is the evidence written?	☐	☐

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

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

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

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

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

Mileage:

Total miles

Total business miles

Business miles after June 30

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases

Vehicle 1		Vehicle 2	
Description of vehicle		Description of vehicle	
Date placed in service (Mo/Da/Yr)		Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No		Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No	
Was your vehicle available for use during off-duty hours?		Was your vehicle available for use during off-duty hours?	
2022 Miles	2021 Miles	2022 Miles	2021 Miles
2022 Amount	2021 Amount	2022 Amount	2021 Amount



2022

Business Expenses**6C**

Name of Business: _____
Principal Business or Profession: _____

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, please enter the percentage to apply to this business _____ %

	2022 Amount	2021 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2022 Amount	2021 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2022 Amount	2021 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements?

☐ Yes ☐ No

Vehicle:

If not 100%, please enter the percentage to apply to this business _____ %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr) _____

Do you (or your spouse) have another vehicle available for personal purposes?

☐ Yes ☐ No

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

☐ Yes ☐ No

	2022	2021
Total miles		
Total business miles		
Business miles after June 30		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2022 Amount	2021 Amount



2022

Business Use of Home**6D**

Name of Business:

Principal Business or Profession:

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2022	2021

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: **Enter all expenses at 100 percent**

Direct expenses benefit the business part of your home.

Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.

Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2022

Sales of Stocks, Securities, Capital Assets & Installment Sales

7

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

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

Did you have any of the following during the year?

Mutual fund transactions

Exchange of any securities or investments for something other than cash

Sales of inherited property

Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale

Commodity sales, short sales or straddles

Reinvestment of the proceeds of gains in a qualified opportunity fund

Sale of any investments in qualified opportunity funds

Debts that became uncollectible

Securities that became worthless

Sale of any property where you will receive payments in future years

Yes	No

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

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

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

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2022 Principal Received	2021 Principal Received



Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ _____
 Date acquired _____ (Mo/Da/Yr) _____
 Date sold _____ (Mo/Da/Yr) _____
 Selling price _____

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? ☐ Yes ☐ No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? ☐ Yes ☐ No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated _____

Moving Expenses:

TSJ _____

Were the moving expenses reimbursed by your employer? ☐ Yes ☐ No

Enter reimbursements not included in wages on your Form W-2 _____

Was the move due to a permanent change of station pursuant to a military order? ☐ Yes ☐ No

Mileage:

Number of miles from old home to new workplace (applicable only on some state returns) _____
 Number of miles from old home to old workplace (applicable only on some state returns) _____
 Number of automobile miles in move before July 1, 2022 _____
 Number of automobile miles in move after June 30, 2022 _____

Transportation Expenses:

Costs of transportation of household goods and personal effects _____
 Costs of travel and lodging (do not include meals or automobile expenses) _____
 Automobile expenses (gasoline, oil, etc.) _____
 Meals (Pennsylvania only) _____



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

TS

IRA Questions for 2022:

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

Yes	No

IRA Values, Rollovers, and Distributions:

Total value of all traditional IRAs on December 31, 2022
Note: This information or Form 5498 is required if you received a distribution during the year.
Outstanding rollovers on December 31, 2022
Total distributions converted to Roth IRAs
Total retirement plans converted to Roth IRAs

Contributions:

IRA:
Contributions in 2022 for the 2022 tax return
Contributions in 2023 for the 2022 tax return
Amount for 2022 you choose to be treated as nondeductible
Roth IRA:
Contributions made for the 2022 tax year

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

Name of Payer	2022 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2021 Gross Distributions



2022

Pension, Annuity and Retirement Plan Information**9A****Pensions and Annuities:** Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2022 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2021 Gross Distributions

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

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

Do you want to contribute the maximum amount allowed?

Taxpayer	
Yes	No

Spouse	
Yes	No

Contributions to:

Simplified employee pension plan

Defined benefit plan

Defined contribution plan

SIMPLE plan

2022 Amount

2022 Amount



2022

Rental and Royalty Income

Location of Property: _____

TSJ _____

Type of property _____

Yes	No
☐	☐

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

Ownership percentage if not 100% %
How many days was this property rented at fair market value?
How many days was this property used personally (including use by family members)?

2022	2021

Income:

Rents received
Royalties received

2022 Amount	2021 Amount

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

Description	2022 Amount	2021 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2022 Amount	2021 Amount

Other income:

Description	2022 Amount	2021 Amount



2022

Rental and Royalty Expenses

10A

Location of Property: _____

Expenses:

	2022 Amount	2021 Amount
Advertising		
Auto and travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		
Employee benefits		
Other Expenses:		

Description	2022 Amount	2021 Amount



2022

**Rental and Royalty
Property and Equipment & Depletion**

10B

Location of Property: _____

Property and Equipment: Include a list if more space is needed

Acquisitions:

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions:

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Percentage Depletion Information:

Production Type	Royalty Income	
	2022 Amount	2021 Amount



Rental and Royalty Vehicle and Other Listed Property

10C

Location of Property: _____

Listed Property Questions for 2022:

	Yes	No
Do you have evidence to support your deduction?	☐	☐
If Yes, is the evidence written?	☐	☐
Do you have evidence to support the business use percentage claimed on listed property?	☐	☐
If Yes, is the evidence written?	☐	☐

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

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

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use?

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

Vehicle 1		Vehicle 2	
☐ Yes ☐ No		☐ Yes ☐ No	
☐ Yes ☐ No		☐ Yes ☐ No	
2022 Miles	2021 Miles	2022 Miles	2021 Miles
2022 Amount	2021 Amount	2022 Amount	2021 Amount

Mileage:

Total miles

Total business miles

Business miles after June 30

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases



2022

Rental and Royalty Business Expenses

10D

Location of Property: _____

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, enter the percentage to apply to this business _____ %

	2022 Amount	2021 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		
Other Business Expenses:		

Description	2022 Amount	2021 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2022 Amount	2021 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, enter the percentage to apply to this business _____ %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr)

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

Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

	2022	2021
Total miles		
Total business miles		
Business miles after June 30		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		
Other Vehicle Expenses:		

Description	2022 Amount	2021 Amount



2022

Rental - Business Use of Home

10E

Location of Property: _____

Partial Use of Your Home for Business:

2022

Square footage of home used exclusively for business
Total square footage of home

Were improvements made to the home and/or home office since the time you began using the home for business? . . ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2022

Partnership, S Corporation, Estate, Trust and REMIC Income

11

Partnership Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

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

TSJ	Entity Name	Employer ID Number



2022

Partnership and S Corporation Business Expenses

11A

Activity Name:

Business Expenses: Enter all expenses at 100 percent

If not 100%, enter the percentage to apply to this business %

	2022 Amount	2021 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		
Other Business Expenses:		

Description	2022 Amount	2021 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

	2022 Amount	2021 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle: If not 100%, enter the percentage to apply to this business %
Description of vehicle
Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No
Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

	2022	2021
Total miles		
Total business miles		
Business miles after June 30		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		
Other Vehicle Expenses:		

Description	2022 Amount	2021 Amount



2022

Passthrough Business Use of Home

11B

Activity Name:

Partial Use of Your Home for Business:

Square footage of home used exclusively for business
Total square footage of home

2022

Were improvements made to the home and/or home office since the time you began using the home for business? ... ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2022

Farm Income (Page 1 of 2)

12

Proprietor's Name:

Principal Crop or Activity:

TSJ

Employer identification number

Method of accounting

Farm Questions for 2022:

Did you dispose of this farm?

Yes	No
☐	☐

If Yes, what was the disposition date? (Mo/Da/Yr)

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

☐	☐
--------------------------	--------------------------

	2022 Amount	2021 Amount
Health insurance premiums paid for yourself and your dependents		

Sales of Livestock and Other Items Bought for Resale (Cash Method Only):

Description	2022		2021	
	Amount Received	Cost or Other Basis	Amount Received	Cost or Other Basis

Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

Income:

	2022 Amount	2021 Amount
Sales of livestock, produce, grains, etc. you raised		
Total cooperative distributions (Forms 1099-PATR)		
Taxable cooperative distributions		
Total agricultural program payments		
Taxable agriculture program payments		
Total Commodity Credit Corporation (CCC) loans		
Total crop insurance proceeds and certain disaster payments received in 2022		
Taxable crop insurance proceeds received		
Crop insurance proceeds deferred from prior year		
Custom hire (machine work) income		
Federal gasoline tax or fuel tax credit or refund		
State gasoline tax or fuel tax credit or refund		



2022

Farm Income
(Page 2 of 2)**12A****Proprietor's Name:****Principal Crop or Activity:** ..**Income:**Payment card and third party transactions: ☐ Include all Forms 1099-K

Description	2022 Amount	2021 Amount

Government payments: ☐ Include all Forms 1099-G

Description	2022 Amount	2021 Amount

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

Description	2022 Amount	2021 Amount

Other income:

Description	2022 Amount	2021 Amount



12B

Principal Crop or Activity:

Business meals	
Entertainment (deductible only on some state returns)	
Car and truck expenses	
Chemicals	
Conservation expenses	
Custom hire (machine work)	
Employee benefit programs and health insurance (other than pension and profit sharing plans)	
Feed purchased	
Fertilizers and lime	
Freight and trucking	
Gasoline, fuel and oil	
Insurance (other than health)	
Interest - mortgage (paid to banks, etc.)	
Interest - other	
Labor hired	
Pension and profit-sharing plans	
Rent or lease - vehicles, machinery and equipment	
Rent or lease - other (land, animals, etc.)	
Repairs and maintenance	
Seeds and plants purchased	
Storage and warehousing	
Supplies purchased	
Taxes	
Utilities	
Veterinary, breeding and medicine	
Capitalized preproductive period expenses	
Dependent care benefits	

[illegible][illegible]

Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2022

Farm Vehicle and Other Listed Property**12C**

Proprietor's Name:

Principal Crop or Activity:

Listed Property Questions for 2022:

Do you have evidence to support your deduction?

If Yes, is the evidence written?

Do you have evidence to support the business use percentage claimed on listed property?

If Yes, is the evidence written?

Yes	No
☐	☐
☐	☐
☐	☐
☐	☐

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

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?

Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?

Do you treat all use of vehicles by employees as personal use?

Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?

Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?

Yes	No
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use?

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

Vehicle 1	
☐ Yes	☐ No
☐ Yes	☐ No
2022 Miles	2021 Miles
2022 Amount	2021 Amount

Vehicle 2	
☐ Yes	☐ No
☐ Yes	☐ No
2022 Miles	2021 Miles
2022 Amount	2021 Amount

Mileage:

Total miles

Total business miles

Business miles after June 30

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases



2022

Farm Business Expenses

12D

Proprietor's Name:

Principal Crop or Activity:

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, enter the percentage to apply to this business %

	2022 Amount	2021 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2022 Amount	2021 Amount

Reimbursements:

**List only reimbursements NOT reported
in Box 1 of your Form W-2**

	2022 Amount	2021 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, enter the percentage to apply to this business %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr)

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

Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

	2022	2021
Total miles		
Total business miles		
Business miles after June 30		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2022 Amount	2021 Amount



2022

Farm Business Use of Home**12E****Proprietor's Name:****Principal Crop or Activity:****Partial Use of Your Home for Business:**

Square footage of home used exclusively for business

Total square footage of home

2022Were improvements made to the home and/or home office since the time you began using the home for business? ☐ Yes ☐ No**Expenses:** **Enter all expenses at 100 percent**

Direct expenses benefit the business part of your home.

Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.

Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2022

Miscellaneous Income, Adjustments and Alimony

13

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

Miscellaneous Income and Adjustments:

	TSJ _____			TSJ _____	
	2022 Amount	2021 Amount		2022 Amount	2021 Amount
Unemployment compensation received					
Unemployment compensation repaid in 2022					
Social security benefits received					
Social security benefits repaid in 2022					
Medicare premiums withheld					
Tier 1 railroad retirement benefits received					
Tier 1 railroad retirement benefits repaid in 2022					
Total lump sum social security received					
Lump sum taxable social security					
Other federal withholding					
Other state withholding					

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2022 Amount	2021 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2022 Amount	2021 Amount



2022

Miscellaneous Adjustments**13A****Educator Expenses:** **Deduction for amounts paid by educators of kindergarten through Grade 12**

TS	2022 Amount	2021 Amount

Health Savings Accounts (HSAs) **Include all Forms 1099-SA**

TS	Description	2022 Amount	2021 Amount
	Contributions made for 2022		
	Distributions received from all HSAs in 2022		

What type of coverage applies to your high deductible health plan? ☐ Self only ☐ Family**Yes****No**

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

Were all distributions from your HSA for unreimbursed medical expenses?

Did you or your spouse enroll in Medicare?

If Yes, what month did you enroll?

What month did your spouse enroll?

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

TSJ	Nature and Source	2022 Amount	2021 Amount



2022

Ministerial Income

13B

TS

Yes	No

Do you have any expenses associated with a business as a minister?

If Yes, enter the name of the business:

Do you have any expenses associated with your wages received as a minister? ☐ ☐

If Yes, enter the occupation:

Parsonage:

Fair rental value of parsonage provided by church
Utility allowance of parsonage
Actual expenses for utilities of parsonage

2022 Amount	2021 Amount

Rental or Parsonage Allowance:

Parsonage or rental allowance
Utility allowance
Actual expenses for parsonage
Actual expenses for utilities
Fair rental value of home, plus the cost of utilities

2022 Amount	2021 Amount



2022

Itemized Deductions - Medical and Taxes

14

Medical and Dental Expenses:

Prescription medicines and drugs
 Total medical insurance premiums paid *
 Long-term care expenses
 Total insurance reimbursement
 Number of miles traveled for medical care before July 1, 2022
 Personal protective equipment
 Lodging
 Doctors, dentists, etc.
 Hospitals
 Lab fees
 Eyeglasses and contacts
 Number of miles traveled for medical care after June 30, 2022

TSJ	2022 Amount	2021 Amount

Taxpayer long-term care insurance premiums paid
 Spouse long-term care insurance premiums paid

2022 Amount	2021 Amount

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2022 Amount	2021 Amount

Taxes Paid: Include copies of your tax bills

Personal property taxes paid (include vehicle taxes)
 General sales taxes paid on specified items

TSJ	2022 Amount	2021 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2022 Amount	2021 Amount

Other Taxes Paid:

TSJ	Description	2022 Amount	2021 Amount

If you purchased or sold your home in 2022, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No



2022

Itemized Deductions - Mortgage Interest and Points**14A****Mortgage Questions for 2022:**

If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .

Yes	No
☐	☐

Did you refinance your home? (If Yes, enclose the closing statement.) . . .

☐	☐
--------------------------	--------------------------

If Yes, how many years is your new mortgage loan? . . .

Did you purchase a new home or sell your former home during the year? . . .

☐	☐
--------------------------	--------------------------

If Yes, enclose the closing statements from the purchase and sale of your new and former homes.

If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US

during the 3 year period prior to the purchase of this home? . . .

☐	☐
--------------------------	--------------------------

If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence

in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . .

☐	☐
--------------------------	--------------------------

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2022 Amount	2021 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2022 Amount	2021 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2022 Amount	2021 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2022 Amount	2021 Amount

Investment Interest Expense:

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

TSJ	Paid To	2022 Amount	2021 Amount



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

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

TSJ	Organization or Description of Contribution	2022 Amount	2021 Amount

TSJ	Conservation Real Property	2022 Amount	2021 Amount
	100% limit		
	50% limit		

TSJ	Description	2022 Miles	2021 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

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

TSJ	Description of Donated Property	2022 Amount	2021 Amount

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

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

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

1 - Appraisal
2 - Catalog

3 - Comparable Sale
4 - Other (Describe)

5 - Thrift Shop Value

1 - Gift
2 - Inheritance

3 - Exchange
4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		



* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

Union and professional dues *
Tax preparation fee *
Professional subscriptions *
Hobby expense (To extent of income) *
Safe deposit box *
Uniforms and protective clothing *
Work tools *
Gambling losses
Estate taxes

TSJ	2022 Amount	2021 Amount

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees *
- Employment agency fees *
- Impairment-related work expense of a disabled person
- Investment expenses *
- Certain educational expenses *
- Repayment of amounts under a claim of right
- Custodial fees *
- Amortizable bond premium

TSJ	Description	2022 Amount	2021 Amount

Casualty or Theft Loss:

TSJ _____

Property description _____

Which of the following describes the type of property that sustained the casualty or theft loss?

☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? ☐ Yes ☐ No

Date acquired (Mo/Da/Yr) _____

Date damaged or lost (Mo/Da/Yr) _____

Original cost or other basis _____

Fair market value before casualty _____

Fair market value after casualty _____

Cost of replacement _____

Insurance reimbursement _____



2022

Itemized Deductions - Business Use of Home

16A

These expenses are not deductible on the Federal return but may be deductible on some state returns.

Partial Use of Your Home for Business:

Square footage of home used exclusively for business
Total square footage of home
Total hours home was used for day care during the year

2022	2021

Was your home used for day care purposes for the entire year?
Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.
Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2022

Employee Business Expenses

(Page 1 of 2)

17

TS: _____ Occupation: _____

Business Expenses: Enter all expenses at 100 percent Include all documentation

Occupation code _____

- | | | |
|--------------------------|--|-------------------------|
| 1 - Performing artist | 3 - Fee-basis state or local government official | 5 - Outside salesperson |
| 2 - Handicapped employee | 4 - National Guard or Reserve | (Big Rapids, MI only) |

If not 100%, enter the percentage to apply to Schedule A _____ %

	2022 Amount	2021 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2022 Amount	2021 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

	2022 Amount	2021 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? ☐ Yes ☐ No



2022

Employee Business Expenses (Page 2 of 2)

17A

Vehicle: **Include all documentation**

If not 100% , please enter the percentage to apply to Schedule A %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr)

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

Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

Total miles
Total business miles
Business miles after June 30
Average daily commuting miles
Total commuting miles for the year
Gasoline and oil
Repairs
Insurance
Taxes
Value of employer provided vehicle
Temporary vehicle rentals
Fair market value of leased vehicle
Vehicle leases

2022	2021

Other Vehicle Expenses:

Description	2022 Amount	2021 Amount



2022

Employee Business Expenses- Business Use of Home

17B

Partial Use of Your Home for Business:

Square footage of home used exclusively for business
Total square footage of home
Total hours home was used for day care during the year

2022	2021

Was your home used for day care purposes for the entire year?
Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2022

Child/Dependent Care Expenses & Education Expenses

18

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled?

☐

Yes

☐

No

Did you pay an individual for services performed in your home?

☐

Yes

☐

No

Expenses incurred in 2021 but paid in 2022

Employer-provided dependent care benefits that were forfeited in 2022

2021 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

Street address

City, state, ZIP or postal code, and country,

Social security number OR

Employer identification number

Telephone number (California only)

2022 Amount

2021 Amount

Expenses incurred and paid in 2022

Expenses incurred and not paid in 2022

2022 Amount	2021 Amount

Provider 2:

Name

Street address

City, state, ZIP or postal code, and country,

Social security number OR

Employer identification number

Telephone number (California only)

2022 Amount

2021 Amount

Expenses incurred and paid in 2022

Expenses incurred and not paid in 2022

2022 Amount	2021 Amount

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2022 Expenses Incurred	2021 Expenses Incurred

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

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

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2022 Qualified Expenses



2022

Household Employment Taxes

19

General Information:

TSJ

Employer identification number

Yes	No
☐	☐

Did you pay any one household employee cash wages of \$2,400 or more in 2022?

Did you withhold any federal income tax from wages paid to any household employee?

☐	☐
--------------------------	--------------------------

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022?

☐	☐
--------------------------	--------------------------

Social Security, Medicare and Income Taxes:

Cash wages subject to social security taxes

Cash wages subject to Medicare taxes (if different than cash wages subject to social security)

Cash wages subject to additional Medicare tax withholding

Federal income tax withheld

State disability plan payments subject to social security taxes

State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)

2022 Amount	2021 Amount

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state?

Yes	No
☐	☐

Were all of the wages subject to FUTA tax subject to the state's unemployment tax?

☐	☐
--------------------------	--------------------------

State	Total Cash Wages Subject to FUTA	2021 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 18, 2023



Name of State	Total Taxable Wages	Contribution Paid to Unemployment Fund	X	2021 Amount
			☐	
			☐	
			☐	
			☐	
			☐	



2022

Federal Tax Payments

20

Refund Application:

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

Refunded ☐ Yes ☐ No
Applied to your 2023 estimated tax liability ☐ Yes ☐ No

Federal Estimated Tax Payments:

2022 1st Quarter Estimate (Due 04-18-2022)
2022 2nd Quarter Estimate (Due 06-15-2022)
2022 3rd Quarter Estimate (Due 09-15-2022)
2022 4th Quarter Estimate (Due 01-17-2023)

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

2021 overpayment applied to 2022 estimate

Tax Planning Information for Tax Year 2023:

Do you expect any of the following to occur in 2023?

	Yes	No
A change in your marital status	☐	☐
A change in the number of your dependents	☐	☐
A substantial change in your income	☐	☐
A substantial change in your withholding	☐	☐
A substantial change in deductions	☐	☐

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



2022

State and City Tax Payments**20A****State and City Estimated Tax Payments:**

2022 1st Quarter Estimate

2022 2nd Quarter Estimate

2022 3rd Quarter Estimate

2022 4th Quarter Estimate

If you have an overpayment of 2022 taxes, do you

want the excess applied to your 2023 estimated tax liability?

☐ Yes ☐ No

2021 overpayment applied to 2022 estimate

Balance of prior year(s)' tax paid in 2022 plus

amount paid with 2021 extensions

Estimated tax payments for 2021 paid in 2022

TSJ ____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

State and City Estimated Tax Payments:

2022 1st Quarter Estimate

2022 2nd Quarter Estimate

2022 3rd Quarter Estimate

2022 4th Quarter Estimate

If you have an overpayment of 2022 taxes, do you

want the excess applied to your 2023 estimated tax liability?

☐ Yes ☐ No

2021 overpayment applied to 2022 estimate

Balance of prior year(s)' tax paid in 2022 plus

amount paid with 2021 extensions

Estimated tax payments for 2021 paid in 2022

TSJ ____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

State and City Estimated Tax Payments:

2022 1st Quarter Estimate

2022 2nd Quarter Estimate

2022 3rd Quarter Estimate

2022 4th Quarter Estimate

If you have an overpayment of 2022 taxes, do you

want the excess applied to your 2023 estimated tax liability?

☐ Yes ☐ No

2021 overpayment applied to 2022 estimate

Balance of prior year(s)' tax paid in 2022 plus

amount paid with 2021 extensions

Estimated tax payments for 2021 paid in 2022

TSJ ____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid



Gambling Winnings

Include all of your current year Forms W-2G

TS	Name of Payer	Gross Winnings	Tax Withheld	
			Federal	State



Foreign Employment Information
(Page 1 of 3)

General Information:

TS _____

Foreign address _____

Name of employer _____

Employer's U.S. address _____

Employer's foreign address _____

Employer type: Foreign entity, U.S. company,
Foreign affiliate of a U.S. company, Self _____

Enter the last year that Form 2555 was filed to
claim either of the exclusions _____

Type of exclusions revoked in prior years _____

Year exclusion revoked _____

If a separate foreign residence was maintained for your
family due to adverse living conditions, please provide
the city, country, and number of days maintained _____

List tax home(s) during tax year and dates established _____

Country of citizenry or nationality _____

Qualified housing expenses for the tax year

Adjustment to employer provided amounts for qualified
housing expense

Tax Home History:

	Principal City and Country of Employment	Start Date (Mo/Da/Yr)	End Date (Mo/Da/Yr)
Most recent tax home			
First previous tax home			
Second previous tax home			
Third previous tax home			



2022

Foreign Employment Information

(Page 2 of 3)

30A

Bona Fide Residence Test Information:

Beginning date for foreign residence (Mo/Da/Yr) _____

Ending date for foreign residence (Mo/Da/Yr) _____

Kind of foreign living quarters:

Purchased house, Rented house or apartment, Rented room,

Quarters furnished by employer _____

If any family members lived abroad with you during any part
of the tax year, enter their names. Include the dates when
the family members lived with you

Relationship	First Name	MI	Last Name	Date Arrived	Date Left	X if Entire Period

Was a statement made to foreign country authorities declaring you
were not a resident of their country?

Yes	No

Were you required to pay income tax in that country?

Does the foreign country have an income tax?

State any contractual terms or other conditions relating to the
length of employment abroad _____

What type of visa was used to enter the foreign country? _____

Explain any limitations of the visa as to length of stay or
employment in a foreign country _____

If a home was maintained in U.S. while residing abroad, show
address, whether rented, names and relationships of occupants

Address

Street address _____

City _____

State _____

ZIP Code _____

X if rented _____

Occupants			
First Name	MI	Last Name	Relationship



2022

Foreign Employment Information

(Page 3 of 3)

30B

Travel Abroad for 12 Month Period:

Name of Country (Including U.S.)	Date Arrived (Mo/Da/Yr)	Date Left (Mo/Da/Yr)	Full Days in Country	Number of Days Present in U.S. on Business



2022

Foreign Housing Expenses Worksheet**30C**

Indicate below (for yourself, spouse and dependents living with you) the amount of housing expenses incurred (whether paid by you or your employer) in the foreign country. If expenses are listed in foreign currency, indicate dates of payment to the left of the amount boxes and enter type of currency.

Type of currency	Amount Reimbursed to You or Paid on Your Behalf by Employer	Amount Paid by You Which is NOT Reimbursable by Your Employer	Total Expenses
Rent			
Fair market value of employer-owned housing furnished to you (Without reduction for U.S. equivalent housing charge)			
Foreign real estate, occupancy taxes or television taxes (not included on Medical Expenses and Taxes form, detail by country on continuation sheet)			
Utilities (but not telephone charges)			
Real and personal property insurance			
"Key money" or other similar nonrefundable deposits paid to secure a lease			
Repairs and maintenance			
Furniture rental			
Lodging portion of temporary living expenses (Do not include on Moving Expenses page)			

Other Expenses:

Description	Amount Reimbursed to You or Paid on Your Behalf by Employer	Amount Paid by You Which is NOT Reimbursable by Your Employer	Total Expenses

Total expenses			
--------------------------	--	--	--

Indicate if meals and/or lodging were provided by or on behalf of your employer on his business premises:
(If you resided in a camp, you are considered to be on the business premises of your employer.)

	Yes	No
To you	☐	☐
To your family members	☐	☐



2022

Foreign Travel and Workdays Information Worksheet**30D****Complete for every month even if this may have been your first or last year in the U.S.**

Travel To/From the U.S.				Days in Month	Days Worked In and Outside U.S.				
Dates (Mo/Da/Yr)		Dates (Mo/Da/Yr)			Days Not Worked*		Days Worked**		
Left Foreign Country	Arrived U.S.	Left U.S.	Arrived Foreign Country		U.S.	Foreign	U.S.	Foreign	
				January	31				
				February	28				
				March	31				
				April	30				
				May	31				
				June	30				
				July	31				
				August	31				
				September	30				
				October	31				
				November	30				
				December	31				
				Total	365				

* Weekends, holidays, vacation, sick, etc.

** Include weekends and holidays if you worked on these days.

During 2022, in which state(s)/city(ies) did you work? List the dates

State/City	From (Mo/Da/Yr)	To (Mo/Da/Yr)	Days Worked

Total (must agree with U.S. days worked shown above)

Days in U.S. for any reason in 2021 ____ 2020 ____



2022

Foreign Wages and Other Income (Page 1 of 2)

31

Foreign Questions for 2022:

If you will be outside the U.S., do you want an automatic extension if you qualify?

Will any tax due be paid with the extension?

If you were working outside the U.S., did you terminate your foreign employment in 2022?

Did you have foreign income derived from sources within designated "Boycott Activities"?

If Yes, provide all information pertaining to the boycott activities.

Yes	No

Foreign Source Wages and Salaries:

Include all copies of your current year Forms W-2 or other wage statements

TS _____ Employer name

Employer address

Employer city

Employer state

Employer ZIP

Employer foreign country

	2022 Amount	2021 Amount
Base wages		
Federal tax withheld		
FICA withheld		
Medicare tax withheld		
Days in foreign country before foreign assignment		
Days in foreign country after foreign assignment		
Days in U.S. while on foreign assignment		

Allowances and Reimbursements:

	2022 Amount	2021 Amount
Cost of living and overseas differential		
Moving expense reimbursement		
Family		
Education		
Home leave		
Quarters		
Bonus		
Stock option - current year		
Foreign tax reimbursement		
Survivor's insurance		
Automobile		
Hardship premium		
Home gross salary		
Tax adjustment - current year		
Gross up		
Mobility premium		
Relocation allocation		
Wire transfer allowance		
Home housing allowance		
Home gross entitlement		
Home net entitlement		
Variable pay awards		
Miscellaneous		
Imputed tax preparation fees		
Home country pension cost		
401(k) reductions		



31A

Other Allowances and Reimbursements:

Description	2022 Amount	2021 Amount

State	Employer's State I.D. No.	State Wages, Tips	State Income Tax	Local Wages, Tips	Local Income Tax	City	Locality Name

TSJ	Nature and Source	2022 Amount	2021 Amount

TSJ	Nature and Source	2022 Amount	2021 Amount

Unemployment compensation received	
Unemployment compensation repaid in 2022	
Social security benefits received	
Social security benefits repaid in 2022	

TSJ _____	
2022 Amount	2021 Amount

TSJ _____	
2022 Amount	2021 Amount

[illegible]



2022

Foreign Wages and Other Income Worksheet**31B****You may skip this page if company statements for this information are provided.**

NOTE: If you received income in 2022 for services performed in prior years, (bonus, separation payments, etc.) provide us with a copy of your tax return for these years unless we have them in our possession. If expenses are listed in foreign currency, indicate dates of payment and type of currency to the left of the amount boxes.

Compensation: **You must provide the originals of Form W-2**

	Taxpayer	Spouse
Employer:		
Gross base salary		
Tax deferred savings (401K)		
Bonus - 2022		
Bonus - other years		
Indicate year(s)		
Cost of living allowance		
Education		
Dependent travel		
Housing		
Group life insurance		
Tax equalization		
Foreign taxes reimbursed - 2022		
- 2021 and prior years		
Moving		

Other Allowances - Description	Taxpayer	Spouse

Non-cash Remuneration:	Taxpayer	Spouse
Home (lodging)		
Meals		
Car		

For additional employers, provide details on a continuation sheet.



Foreign Taxes

32

Country of residence: _____

Foreign Taxes Paid or Accrued:[illegible]

Prior Year Foreign Taxes Paid in the Current Year:

Year	Date Paid (Mo/Da/Yr)	Amount

Enter Any Additional Foreign Tax Information:

[illegible]



2022

Gifts Made Outright to an Individual

34

NOTE: Only complete Forms 34 and/or 35 if in 2022:

- You made gifts of cash or marketable securities to an individual that exceeded \$16,000; or
- You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or
- You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).

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

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

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

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

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

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

Gift 1:

Person giving the gift	☐ Taxpayer	☐ Spouse	☐ Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$16,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			

Gift 2:

Person giving the gift	☐ Taxpayer	☐ Spouse	☐ Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$16,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			



2022

Gifts Made in Trust

35

NOTE: Complete this form only if you have made gifts in or to a trust during the year.

For each gift made in trust during the year, provide the following information:

Name of trust receiving the gift _____

Name of the trustee _____

Address of the trustee _____

Trust identification number _____

Name of the beneficiary of the trust _____

Your relationship to the beneficiary
(e.g., son, granddaughter or friend) _____

Age of the beneficiary _____

Date(s) of gift(s) (Mo/Da/Yr) _____

Description and amount of assets gifted
(e.g., \$16,000 in cash or 500 shares of ABC stock) _____

Cost basis of assets gifted if other than cash

Value of assets gifted if other than cash

For gifts other than cash, include a copy of any appraisal(s) of assets. If no appraisal is available, describe how the value was determined.

Include a copy of the following:

A copy of the trust document(s) unless previously furnished to us.

A copy of the letter(s) notifying the beneficiary of his or her right to withdraw, if the trust grants the beneficiary the right to withdraw amounts contributed to the trust.



DP

Business or Activity: _____

[illegible]

[illegible]



2022

2022 Tax Return Checklist

Client Name: _____

	Prior Year	Current Year
Income:		
Wages (IRS W-2)	_____	_____
Interest Income (IRS 1099-INT)	_____	_____
Dividend Income (IRS 1099-DIV)	_____	_____
Brokerage Statements (Form 1099-A,B,S)	_____	_____
IRA/Pension/Annuity Income (IRS 1099R)	_____	_____
Schedule K-1s (IRS K-1)	_____	_____
Miscellaneous Income and Adjustments (IRS-1099-MISC, NEC, G)	_____	_____
Rent and Royalty Income	_____	_____
Itemized Deductions:		
Medical/Dental Expenses	_____	_____
Real Estate Taxes	_____	_____
Property Taxes	_____	_____
Mortgage Interest (Form 1098)	_____	_____
Charitable Contributions	_____	_____
Other:		
Estimated Tax Payments	_____	_____

* Provide any tax related information not listed above, e.g. new brokerage statements, K-1 investments, etc.



Wages

[illegible]



Interest Income

[illegible]



Dividend Income

[illegible]



TSJ

Payer Name

Account No.

Information
Included (X
or ✓)

[illegible]



IRA/Pension/Annuity Income

[illegible]



Rent and Royalty Income

[illegible]



Schedule K-1 Information

[illegible]



2022

Miscellaneous Income and Adjustments

[illegible]



2022

Itemized Deductions

TSJ	Description	Prior Year Amount	Information Included (X or ✓)
-----	-------------	-------------------	-------------------------------

Medical/Dental Expenses:

Real Estate Taxes:

Property Taxes:

Mortgage Interest:

Charitable Contributions:



2022

Federal, State, and City Tax Payments

Refund Application:

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

Refunded ☐ Yes ☐ No
Applied to next year's estimated tax liability ☐ Yes ☐ No

Federal Estimated Tax Payments:

2022 1st Quarter Estimate (Due 04-18-2022)
2022 2nd Quarter Estimate (Due 06-15-2022)
2022 3rd Quarter Estimate (Due 09-15-2022)
2022 4th Quarter Estimate (Due 01-17-2023)

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

State and City Estimated Tax Payments:

2022 1st Quarter Estimate
2022 2nd Quarter Estimate
2022 3rd Quarter Estimate
2022 4th Quarter Estimate

TSJ _____ State/City Name _____		
Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2022 1st Quarter Estimate
2022 2nd Quarter Estimate
2022 3rd Quarter Estimate
2022 4th Quarter Estimate

TSJ _____ State/City Name _____		
Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2022 1st Quarter Estimate
2022 2nd Quarter Estimate
2022 3rd Quarter Estimate
2022 4th Quarter Estimate

TSJ _____ State/City Name _____		
Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2022 1st Quarter Estimate
2022 2nd Quarter Estimate
2022 3rd Quarter Estimate
2022 4th Quarter Estimate

TSJ _____ State/City Name _____		
Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid



2022

Massachusetts Information (Page 1 of 2)

General Information:

Has your name changed since filing your 2021 income tax return?

Yes	No
☐	☐
☐	☐
☐	☐
☐	☐

Are you or your spouse a noncustodial parent?

Would you like to choose the optional 5.85% tax rate?

Did you or your spouse make voluntary paid family and medical leave contributions from self-employment income?

If Yes, enter the amount

Total purchases in 2022 subject to Massachusetts use tax

Sales/use tax paid to other state or jurisdiction

Do you qualify for the blind exemption?

Are you or your spouse a veteran of the U.S. armed forces Operations Enduring Freedom, Iraqi Freedom, or Noble Eagle?

Taxpayer

Spouse

Yes	No
☐	☐

Yes	No
☐	☐

☐	☐
--------------------------	--------------------------

☐	☐
--------------------------	--------------------------

Total paid for weekly/monthly commuter passes and FastLane tolls

Residency Information:

From
(Mo/Da/Yr)

To
(Mo/Da/Yr)

If you did not live in Massachusetts for all of 2022, enter the dates you did live in Massachusetts

Enter the state names other than Massachusetts where you had income

Voluntary Contributions:

Do you want to contribute \$1.00 to the Massachusetts Election Campaign Fund?

Yes	No
☐	☐
☐	☐

Taxpayer

Spouse

Enter the amount you wish to contribute on your 2022 tax return to:

Organ Transplant Fund

Endangered Wildlife Conservation

Massachusetts Public Health HIV and Hepatitis Fund

Massachusetts United States Olympic Fund

Massachusetts Military Family Relief Fund

Homeless Animal Prevention and Care Fund

Rental Deduction Information:

Name of landlord

Rent paid



2022

Massachusetts Information (Page 2 of 2)

Schedule HC Health Insurance Provider Information

Private or Other Government Provider

Taxpayer

Spouse

Name of Insurance Company or Administrator or Other Provider . . . _____

Federal Identification Number of Insurance Company _____

Subscriber Number _____

Schedule HC Government - Subsidized Health Insurance

Taxpayer

Spouse

Commonwealth Care

ConnectorCare

MassHealth

Medicare

Veterans Administration Program Enrollment

Tri-Care

Other (see instructions). Enter only name(s) of provider(s) above

Applied for MassHealth or Commonwealth Care in 2022 and denied

Months Covered by Health Insurance (if not all of 2022)

Taxpayer

Spouse

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
___	___	___	___	___	___	___	___	___	___	___	___
___	___	___	___	___	___	___	___	___	___	___	___

Other Information

Taxpayer

Spouse

Are you claiming an exemption from the requirement to purchase health insurance based on sincerely held religious beliefs?

Did you claim a religious exemption and receive medical health care during the taxable year?

Certificate number if you obtained a Certificate of Exemption issued by the Health Insurance Connector _____

Monthly premium amount offered through employer's health insurance plan _____

Did your employer offer free health insurance?

Did your employer offer a qualifying plan that cost less than 9.78% of household income?

Are you a U.S. citizen or legal permanent resident alien?

Do you authorize the DOR to share your Schedule HC with the Commonwealth Health Insurance Connector

Authority to appeal a penalty?

Enter Any Additional Massachusetts Information:
