SERAKOS, LTD
CERTIFIED PUBLIC ACCOUNTANTS

2022 Annual Client Letter

January 17, 2023

Dear Valued Client,

Happy New Year and welcome to the 2022 tax filing season! We hope 2022 was a great year for you and your family. As always we thank you for your continued loyalty and patronage. Cheers to a prosperous and safe 2023 for you and your family.

To start, let's review the preferred methods for securely sharing documentation and communication. The first method is using our secured portal via Citrix Sharefile. There is a link available on our website at www.serakoscpa.com - Client Tools. When sharing documents electronically please keep the number of files to a minimum. We prefer you scan all documents as one file for one secure upload. Do not send sensitive documentation via email without encryption or security on the files. Second method is sending hard copies via mail and the last method is dropping off documentation or providing documentation during a virtual or in-person meeting.

Do not send pictures of documentation via text or email. This is not a secure way of sharing information and the images are extremely hard to process. Also, do not send documentation or information piecemeal as it is more productive to wait until the majority of your 2022 tax documentation is available. Our goal is to be efficient processing your tax information and providing you the best level of service. Avoiding piecemeal information is extremely beneficial for all parties. Any excessive administrative time will be charged a processing fee.

Please complete the organizer sections as appropriate and provide supporting documentation. It is not necessary for you to transfer original figures from source documents such as 1099's, W-2's, 1098, etc. When preparing your returns we carefully review these source documents and report all necessary information. Please make sure to include original copies of all source documents.

Carefully review and answer the client questionnaire on Forms 2, 2B, 2C, 2D, and 2E as "yes" or "no". **If there is no answer provided we will take the position that the answer is "no" or "zero".** Contact information should be reviewed and updated to reflect your most current information, including; email address, phone numbers, addresses, etc. If there have been changes to your filing status, dependents, **banking account** for direct deposit/payment, or electronic filing data, please provide updated information. Please review our engagement letter and provide signatures and dates as requested.

While completing your 2022 Tax Organizer, please remember to provide us with the following additional information

- Copies of your prior year tax returns, if not prepared by our firm
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Form(s) 1095-C (related to your health insurance information), where applicable
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.

- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investments or real estate transactions,
    - including realized gains and losses, if applicable
- Supporting documentation for any charitable donations
- Closing statement pertaining to real estate transactions
- Form(s) 1099-K (Merchant Card and Third Party Network Payments) if applicable
- All other supporting documents (schedules, checkbooks, mileage logs, etc.)
- Any tax notices received from the IRS or other taxing authorities
- Other applicable tax documentation

We request that documentation is provided no later than **March 19, 2023** to ensure timely filing of tax returns or **April 2, 2023** for tax extensions. When applicable, we highly recommend filing extensions. Extensions provide an additional six months to complete and submit your tax returns to the taxing authorities. Payments for any additional taxes due are required to be paid on or before the applicable due date, generally April 15th for individual taxpayers.

Our in-person appointments will be limited and our preferred method of meeting remains digital or via phone. We understand there are situations in which in-person appointments are necessary. For these instances we will make necessary accommodations. Our offices are open extended hours 8:00AM to 9:00PM for accepting documentation. **PLEASE** no phone calls to Jim's home on Sunday or after 9:00PM. Other appointments may be made by calling the office or via email.

We are committed to delivering the highest quality tax returns, tax strategies, and services for the best value. Like all industries we have experienced significant cost increases as a result of worldwide inflation and cost of living increases. To ensure continuity of service and to continue providing the same level of service we will be imposing **a minimum price increase of 10%** for 2022 tax returns. If you have any questions regarding our fee structure please contact us prior to scheduling an appointment or sending your tax information.

Please note, our standard method of providing you a copy of your tax returns is digital. Please ensure your email address is updated in the tax organizer. If you would like a paper copy of the return please notify us as additional fees may apply.

If you need further assistance in the completion of your Tax Organizer or have any questions, please do not hesitate to call or email us. We thank you again for your past patronage and look forward to working with you again.

Kindest Regards,

Serakos, Ltd.

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:

	Yes	No
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:

	Yes	No
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):

	Yes	No
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:

	Yes	No
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:

	Yes	No
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?		

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:

	Yes	No
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:

	Yes	No
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:

	Yes	No
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:

	Yes	No
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:

	Yes	No
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?		
Did you or your spouse receive unreported tip income of $20 or more in any month?		
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?		
Did you or your spouse engage in any bartering transactions?		
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?		
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?		
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)?		
In 2022, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness?		

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 ____________________

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

Personal Information

Taxpayer:

First Name and Initial | Last Name | Social Security Number

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

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

	Yes	No
May the IRS or other taxing authority discuss the return with the preparer?		
Is the taxpayer claimed as a dependent on someone else's tax return?		

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				
Are you a U.S. citizen or Green Card holder?				

Personal Identification Numbers: 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.

2022

Dependents and Wages

3A

Dependent Information:

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

Did dependent have income over $4,400?

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

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

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

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

Wages and Salaries:

Include all copies of your current year Forms W-2

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

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

Direct Deposit and Withdrawal

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

Interest Income

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
	Total					

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.

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

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.

Business Income and Cost of Goods Sold

Name of Business: . . . . ______

Principal Business or Profession: . . . ______

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

Business Questions for 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		

Business Expenses and Property & Equipment

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

Business Expenses - Vehicle and Other Listed Property

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:

	Vehicle 1	Vehicle 2
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	Yes No
Was your vehicle available for use during off-duty hours?	Yes No	Yes No

Mileage:

	Vehicle 1 2022 Miles	Vehicle 1 2021 Miles	Vehicle 2 2022 Miles	Vehicle 2 2021 Miles
Total miles				
Total business miles				
Business miles after June 30				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2022 Amount	Vehicle 1 2021 Amount	Vehicle 2 2022 Amount	Vehicle 2 2021 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

2022

Business Use of Home

6D

Name of Business: . . . . ______

Principal Business or Profession: . . . ______

Partial Use of Your Home for Business:

	2022	2021
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
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?		

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

Sales of Stocks, Securities, Capital Assets & Installment Sales

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

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

Did you have any of the following during the year?

	Yes	No
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		

	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 of Your Home and Moving Expenses

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:

	Miles
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:

	Amount
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) Information

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

TS . . . . ____

IRA Questions for 2022:

	Yes	No
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. ____________________

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

Pension, Annuity and Retirement Plan Information

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**

	Taxpayer Yes	Taxpayer No	Spouse Yes	Spouse No
Have you established a self-employed retirement or SIMPLE plan with deductible contributions?				
Do you want to contribute the maximum amount allowed?				

Contributions to:	Taxpayer 2022 Amount	Spouse 2022 Amount
Simplified employee pension plan		
Defined benefit plan		
Defined contribution plan		
SIMPLE plan		

Rental and Royalty Income

Location of Property: ____________________

TSJ . . . . ____

Type of property . . . ____________________

	Yes	No
Have you prepared or will you prepare all required Forms 1099?		

	2022	2021
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)?		

Income:

	2022 Amount	2021 Amount
Rents received		
Royalties received		

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

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

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:

	Vehicle 1	Vehicle 2
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	Yes No
Was your vehicle available for use during off-duty hours?	Yes No	Yes No

Mileage:

	Vehicle 1 2022 Miles	Vehicle 1 2021 Miles	Vehicle 2 2022 Miles	Vehicle 2 2021 Miles
Total miles				
Total business miles				
Business miles after June 30				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2022 Amount	Vehicle 1 2021 Amount	Vehicle 2 2022 Amount	Vehicle 2 2021 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

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

Partnership and S Corporation Business Expenses

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

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

Miscellaneous Adjustments

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

Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

	TSJ	2022 Amount	2021 Amount
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			

	2022 Amount	2021 Amount
Taxpayer long-term care insurance premiums paid		
Spouse long-term care insurance premiums paid		

* 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

	TSJ	2022 Amount	2021 Amount
Personal property taxes paid (include vehicle taxes)			
General sales taxes paid on specified items			

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

Itemized Deductions - Mortgage Interest and Points

Mortgage Questions for 2022:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?		
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 3 - Comparable Sale 5 - Thrift Shop Value
2 - Catalog 4 - Other (Describe)

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

	Donee Organization Name	Donee Organization Address
A		
B		
C		

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

Miscellaneous Itemized Deductions:

	TSJ	2022 Amount	2021 Amount
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			

Other Itemized Deductions:

Examples:

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

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 . . . . ☐

Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ . . . . . ____

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

Expenses incurred in 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		

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		

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

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:

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

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.

State and City Tax Payments

State and City Estimated Tax Payments:

TSJ ___
State/City ______

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

State and City Estimated Tax Payments:

TSJ ___
State/City ______

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

State and City Estimated Tax Payments:

TSJ ___
State/City ______

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

2022

Minnesota Information (Page 1 of 3)

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Minnesota for all of 2022, enter the dates you did live in Minnesota		

Enter the state names other than Minnesota where you had income . . . . ______

Education Savings:

	Yes	No
Did you or your spouse make any contributions to a qualified education savings account?		

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2022 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2022 tax return to the Nongame Wildlife Fund . . . . ☐

If you or your spouse wish to contribute $5.00 to a political party, select one party:

Taxpayer:	☐ Republican	☐ Democratic/Farmer-Labor	☐ Independence	☐ Grassroots - Legalize Cannabis
	☐ Libertarian	☐ Legal Marijuana Now	☐ General Campaign Fund	
Spouse:	☐ Republican	☐ Democratic/Farmer-Labor	☐ Independence	☐ Grassroots - Legalize Cannabis
	☐ Libertarian	☐ Legal Marijuana Now	☐ General Campaign Fund	

Qualified School Expenses for Dependents:

	Dependent 1	Dependent 2
Dependent's name		
Dependent's grade		
Qualified expenses		
Type of school (public, private, home)		
Type of expense (Classes, Individual instruction, Textbooks, Computer, Tuition, Transportation, Musical instrument)		
Type of Instruction (Class or Individual)		
Instructor or organization or Transportation provider		
Type of class		
Type of musical instrument		

Minnesota Information (Page 2 of 3)

Credit for Parents of Stillborn Children:

Did you or your spouse experience a stillbirth during the year? ☐ Yes ☐ No

If Yes, include the Minnesota Certificate of Birth for each stillborn child.

Long Term Care Insurance:

If you had long term care insurance, list the policy owner, policy company name and policy number below.

Policy Owner	Policy Company Name	Policy Number
Taxpayer ☐ Spouse ☐ Joint ☐		
Taxpayer ☐ Spouse ☐ Joint ☐		

Property Tax Refund Information:

Include all Certificates of Rent Paid and/or Statements of Property Taxes Payable in 2023

County of residence . . . . ______________

	Yes	No
Were you or your spouse disabled on or before December 31, 2022?	☐	☐
Are you living in a nursing home or other health care facility?	☐	☐
Did you own AND occupy your homestead on BOTH January 2, 2022 and January 2, 2023?	☐	☐
Are you a mobile home owner who paid rent for property on which it was located?	☐	☐

Enter the percent of your home that is NOT used for business or rented to others . . . . ______ %

Enter the amount of property tax refund received . . . . ☐

Employer Transit Pass Credit:

	Yes	No
Did your business buy Transit passes to resell or give to your employees?	☐	☐

If Yes, what was the original cost of the passes? . . . . ☐

What amount was charged to employees for the passes? . . . . ☐

What is your Minnesota ID number? . . . . ______________

Student Loan Credit

	Taxpayer	Spouse
Enter the total amount paid toward your or your spouse's qualified student loans during the year		
Enter the amount of interest paid on your or your spouse's qualified student loans during the year		
Enter the original balance of your or your spouse's qualified student loans		

2022

Enter Any Additional Minnesota Information: