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***2022 Individual Tax Engagement Letter***

We appreciate the opportunity to work with you and advise you regarding your income taxes. This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

***Engagement Objective and Scope***

We will prepare your 2022 federal and requested state individual income tax returns based upon timely information you submit to us. We will rely upon the completeness and accuracy of the information and representations you provide to us to prepare your tax returns. We will not audit or otherwise independently verify the data you submit to us, although we may ask you to clarify certain items.

We will prepare the tax returns solely for filing with the Internal Revenue Service and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement does not include any procedures designed to detect errors, fraud, or theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

This engagement is limited to the professional services outlined above.

***CPA Firm Responsibilities***

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”) and U.S. Treasury Department Circular 230 (“Circular 230”). It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

### ***CPA Firm Responsibilities (Cont.)***

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

We, in our sole professional judgment, reserve the right to refuse to take any action that could be construed as making management decisions or performing management functions on your behalf.

#### Arguable Positions

We will use our professional judgment to resolve questions in your favor where a tax law is unclear, provided that we have a reasonable belief that there is substantial authority for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials. Tax reference materials include, but are not limited to, the Internal Revenue Code (“IRC”), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees you may incur to respond to the tax authority.

#### Confidentiality

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

#### Bookkeeping Assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. In the event we conclude that such services are necessary to prepare your tax returns, we will advise you in advance and bill you for the required services. These services will be billed at our standard hourly rates and will be subject to the terms of this Agreement. You agree to pay for those required services.

#### Estimated Tax Payments

You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2023 tax year based upon the information you provide to prepare your 2022 tax returns (the “safe harbor” rule). Updating recommended payments to more closely reflect your actual current year’s income is not within the scope of this engagement, unless requested by you, and agreed to by us, in writing. These services will be billed at our standard hourly rates and will be subject to the terms of this Agreement. If you would like us to provide this service, please let us know.

#### Tax Planning Services

Tax planning services are not within the scope of this engagement. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, please let us know.

## ***CPA Firm Responsibilities (Cont.)***

### **Government Inquiries**

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, and we agree to represent you, we will confirm this engagement in a separate agreement.

### ***Client Responsibilities***

We will provide you with an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. Providing us with the completed tax organizer will help to ensure that you are not overlooking important information that may be necessary for complete and accurate returns, as well as to keep our fees to a minimum. Income from all sources, including those outside the U.S., is required to be reported.

### **Documentation**

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our records are not a substitute for yours. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and professional fees, resulting from the disallowance of tax deductions due to inadequate documentation.

We have a policy of retaining tax return files for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

### **Gift Tax Returns**

The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2022, is \$16,000 per taxpayer. You are responsible for informing us if gift tax returns are required to be filed. If you ask us to prepare these returns, and we agree to prepare these returns, we will confirm this representation in a separate agreement.

### **Personal Expenses**

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by documentation and records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

## ***Client Responsibilities (Cont.)***

### State and Local Filing Obligations

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, property taxes or abandoned and unclaimed property taxes. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you. You acknowledge that the scope of our services under this Agreement does not include any services related to your compliance with tax obligations other than those identified in the *Engagement Objective and Scope* section of this Agreement. If you ask us to prepare any other returns, and we agree, we will confirm this engagement in a separate agreement. You will be responsible for penalties associated with the failure to file or untimely filing of any form for which we were not engaged to prepare.

### U.S. Filing Obligations Related to Foreign Investments

Based on the information you provide, you may have additional filing obligations including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 5472);
- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);
- U.S. person with interests in a foreign disregarded entity (Form 8858); or
- Statement of specified foreign assets (Form 8938).

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* (“FBAR”). The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, and we agree to prepare the FBAR, we will confirm this engagement in a separate agreement.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature agreeing to these terms and conditions, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for penalties associated with the failure to file or untimely filing of any of these forms.

### ***Client Responsibilities (Cont.)***

#### **Foreign Filing Obligations**

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

#### **Digital Assets**

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

#### **Ultimate Responsibility**

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

In the event that you do not wish to have your tax returns filed electronically, please contact our firm. Additional procedures will apply. You are responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

### ***Timing of the Engagement***

Our services will conclude upon the earlier of:

- the filing and acceptance of your 2022 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) to you for your review and your filing with the appropriate tax authorities,
- written notification by either party that the engagement is terminated, or
- one (1) year from the execution date of this Agreement.

### ***Penalties and Interest Charges***

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, will be responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

***Extensions of Time to File Tax Returns***

The original federal filing due date for your tax return is April 18, 2023. **Due to the high volume of tax returns prepared by our firm and ever increasing tax complexities, you must provide the information needed to prepare the tax returns no later than March 21, 2023. Failure to do so may result in the inability to complete your returns by the original filing due dates.**

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. If we apply for an extension of time to file because you have not provided us all of the information needed to prepare the tax returns by the original due date, you agree to hold our firm harmless from any consequences arising from any election waived. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

***Professional Fees***

Our fees for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon receipt. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

You may terminate your engagement of our services at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our Professional Standards, or for any other reason. We will notify you in advance of any decision by us to withdraw and will take all reasonable steps to assist in the orderly transfer of your tax services.

***Agreement***

If the above fairly sets forth your understanding, please sign, date, and return to us. Please note you are affirming to us your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning this signed form; sending your income tax information to us for use in the preparation of your returns; the submission of tax returns we have prepared for you to the taxing authorities; or the payment of our tax preparation fees.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,



Mullen, Sondberg, Wimbish & Stone, PA

Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse (if joint return): \_\_\_\_\_ Date: \_\_\_\_\_

Indicate your preferred tax return delivery method: Electronic, Mail, or Pickup: \_\_\_\_\_

## PRIVACY POLICY

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

### TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

### PARTIES TO WHOM WE DISCLOSE INFORMATION

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

### PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' INFORMATION

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

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Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

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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?<br>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 on another taxpayer's return? | _____ | _____ |
| Are any of your dependents required to file a tax return?  | _____ | _____ |

## Questions (Page 2 of 5)

### 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 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 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? \_\_\_\_\_

## Questions (Page 3 of 5)

### 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.

## Questions (Page 4 of 5)

### 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? \_\_\_\_\_

Did 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 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? \_\_\_\_\_

## Questions (Page 5 of 5)

**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 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 \_\_\_\_\_

May the IRS or other taxing authority discuss the return with the preparer?  Yes  No

Is the taxpayer claimed as a dependent on someone else's tax return?  Yes  No

Are you considered legally blind per IRS regulations?  Yes  No

Do you want to contribute to the Presidential Election Campaign Fund?  Yes  No

Are you a U.S. citizen or Green Card holder?  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](https://www.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.



# Dependents and Wages

## 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



# Electronic Filing

## 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?		<b>Yes</b>	<b>No</b>
Taxpayer .....		<input type="checkbox"/>	<input type="checkbox"/>
Spouse .....		<input type="checkbox"/>	<input type="checkbox"/>

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

Taxpayer PIN ..... \_\_\_\_\_

Spouse PIN ..... \_\_\_\_\_





# 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.

Would you like any refunds owed to you directly deposited? .....	<b>Yes</b> <b>No</b>
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal? .....	<input type="checkbox"/> <input type="checkbox"/>
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? .....	<input type="checkbox"/> <input type="checkbox"/>
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? .....	<input type="checkbox"/> <input type="checkbox"/>
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available? .....	<input type="checkbox"/> <input type="checkbox"/>

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.   

Would you like any refunds owed to you directly deposited? .....	<b>Yes</b> <b>No</b>
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal? .....	<input type="checkbox"/> <input type="checkbox"/>
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? .....	<input type="checkbox"/> <input type="checkbox"/>
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? .....	<input type="checkbox"/> <input type="checkbox"/>
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available? .....	<input type="checkbox"/> <input type="checkbox"/>

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**

**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

Table with 7 columns: TSJ, Name of Payer, Interest Income, U.S. Bonds and Obligations, Code, Tax-Exempt Interest, 2021 Interest Amount. Includes a Total row at the bottom.

**Seller-Financed Mortgage Interest Information:**

Table with 4 columns: 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:**

Empty table for entering additional information.

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



# 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					
<b>Total</b>					

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		
<b>Total</b>		

## 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.



2022

# 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? _____	<input type="checkbox"/>	<input type="checkbox"/>
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? _____	<input type="checkbox"/>	<input type="checkbox"/>
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you prepared or will you prepare all required Forms 1099? _____	<input type="checkbox"/>	<input type="checkbox"/>

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

Description	2022 Amount	2021 Amount

### Other Income:

Description	2022 Amount	2021 Amount

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

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



# 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

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

Do you want to contribute the maximum amount allowed? .....

Taxpayer		Spouse	
Yes	No	Yes	No

**Contributions to:**

Simplified employee pension plan .....

Defined benefit plan .....

Defined contribution plan .....

SIMPLE plan .....

2022 Amount	2022 Amount



# Rental and Royalty Income

**Location of Property:** \_\_\_\_\_

TSJ . . . . . \_\_\_\_\_

Type of property . . . . . \_\_\_\_\_

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

Yes	No

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





# Rental and Royalty Expenses

10A

Location of Property: \_\_\_\_\_

**Expenses:**

- 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:

2022 Amount	2021 Amount

Description	2022 Amount	2021 Amount



# 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



# Miscellaneous Income, Adjustments and Alimony

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

# Itemized Deductions - Medical and Taxes

### 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

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

- 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



Mortgage Questions for 2022:

	<b>Yes</b>	<b>No</b>
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? . . . . . _____		
Did you purchase a new home or sell your former home during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
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? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
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? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

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



# Itemized Deductions - Contributions

**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		



# Itemized Deductions - Miscellaneous

\* 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 \*
- 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





# Household Employment Taxes

### General Information:

TSJ .....

Employer identification number .....

Did you pay any one household employee cash wages of \$2,400 or more in 2022?  Yes  No

Did you withhold any federal income tax from wages paid to any household employee?  Yes  No

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022?  Yes  No

### 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?  Yes  No

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



# Federal Tax Payments

## 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 .....	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents .....	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income .....	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding .....	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions .....	<input type="checkbox"/>	<input type="checkbox"/>

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:

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

General Information:

Political subdivision .....

If the political subdivision is not known, enter the county of residence and city, town, or taxing area:

County of residence on December 31, 2022 .....

Incorporated city, town or taxing area on December 31, 2022 .....

Taxpayer		Spouse	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do you qualify as totally disabled? .....

Do you or will you have health care coverage at the time the income tax return is filed? .....

If No, do you want to authorize the Comptroller of Maryland to share information from this tax return with the Maryland Health Benefit Exchange for the purpose of determining pre-eligibility for low- or no-cost health care coverage? .....

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Are you or your spouse a member of the military? .....

Do all dependents that will be listed on the return have or will they have health care coverage at the time the income tax return is filed? .....

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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Residency Information:

If you did not live in Maryland for all of 2022:

Enter the dates you did live in Maryland .....

Enter the other state of residence .....

Enter the state names other than Maryland where you had income .....

Pennsylvania residents:

What is the name of your township? .....

What is the name of your county? .....

If you are a nonresident of Maryland, did you reside the full year in your state of legal residency?  Yes  No

From (Mo/Da/Yr)	To (Mo/Da/Yr)

Education Savings:

Did you or your spouse make any contributions to a Maryland Prepaid College Trust or Maryland College Investment Plan Account?  Yes  No

If Yes, enter the following:

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

Voluntary Contributions:

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

Chesapeake Bay and Endangered Species Fund .....	<input type="text"/>
Maryland Cancer Fund .....	<input type="text"/>
Developmental Disabilities Services and Support Fund .....	<input type="text"/>
Fair Campaign Financing Fund .....	<input type="text"/>

Long-Term Care Insurance Information:

Name of Insured	Age	Social Security Number	Relationship to Taxpayer	Amount of Premium Paid

