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RHW CPAs
475 Metro Pl S Ste 110
Dublin, OH 43017

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2022 Client Organizer

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475 Metro Pl S Ste 110
Dublin, OH 43017
614-344-9381

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Dear .:

This letter is to confirm and specify the terms of our engagement with you 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.

We will prepare your 2022 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax law and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

You have final responsibility for your income tax returns. We will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state taxing 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 the state equivalents before your returns can be filed electronically. In the event you do not wish to have your income tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the taxing authorities.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

Our engagement does not include tax planning services, which are available upon request and will be considered as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention potential tax saving strategies for you to consider as a possible means of reducing your income taxes in subsequent tax years.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

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 inquiry. If you ask us to represent you, we will confirm this representation in a separate engagement letter and delineate how additional charges for this service will be calculated.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

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 and have no obligation to update recommended payments after the engagement is completed.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trust, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding $10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this form 1040. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax forms and penalties may be incurred, for which we have no responsibility. In the absence of such information being provided, we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.

You are responsible for complying with 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.

Transactions in cryptocurrency such as Bitcoin, Litecoin, Ethereum or Libra are taxable and reportable transactions on your US income tax filings. In some cases, you may receive a Form 1099 reporting the transaction, please send us this form. In most cases, you will not receive a Form 1099 and you will need to report to us the detail of any sales of cryptocurrency. Please provide the date of the transaction, quantity and description of what was sold, proceeds, and the basis of the cryptocurrency sold.

In the interest of facilitating our services to you, we utilize a secure web client portal. Your use of this portal must comply with our standards of use, and as owners of the portal, we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the client portal can be terminated at our discretion or if you notify us in writing of your desire to terminate portal services. All confidential information sent to you or third parties (at your direction), as well as the client portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement.

We estimate the fee to prepare your 2022 tax returns will be equal to last year's fee plus 5% assuming there are no changes in your tax return and no out-of-pocket expenses. If your preparer determines that it is best for you to file your 2022 tax returns as Married Filing Separate, there will be an additional fee of $75 added to your tax return preparation fee. All invoices are due and payable upon presentation. Unless prior arrangements have been made for an ACH or credit card payment plan, all completed tax returns will not be released without payment for services and any outstanding balances must be paid in full. Further, you agree that in the event you breach this agreement and fail to pay for services rendered, and collection activity is necessary, you agree to pay any damages, costs, interest accumulated while in collections, as well as expenses, including attorney's fees, incurred by our firm in collecting the fees and expenses owed.

The original filing due dates for your 2022 tax returns are April 17, 2023. Due to the high volume of tax returns prepared by our firm, the information needed to complete the tax returns must be received no later than **March 20, 2023** so that the returns may be completed by the original filing due dates. To assure timely completion of your tax returns, any additional documents or information requested by our office, needs to be responded to promptly.

It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. To avoid the extension fee of $75, all documentation and tax organizer should be in our office before the cutoff date, March 20, 2023. To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing. Our firm will not file these applications unless we receive an executed copy of this Agreement and your express written authorization to file for extension. In some cases, your signature may be needed on such applications prior to filing. Failure to timely file for an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial. All taxes owed to government agencies are due by the original filing due date.

If you provide documentation to our office after the March 20, 2023 deadline and request us to complete tax returns by April 17, 2023, there will be additional fee's accessed to your tax return preparation fee.

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

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

Very truly yours,

RHW CPAs

Accepted By: ________________________________ Date:__________________

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Audit Protection Plan

In the event your tax return is selected for an audit, RHW CPAs is there to help you. We provide an audit protection plan that is designed to help guide you through the audit process and the considerable expenses you may incur when audited. With this plan we will provide you familiarity, proficiency and knowledge with the structure and procedures of the Internal Revenue Service. With our expertise you can have the confidence that you will get through the audit process with ease.

The audit process is an expensive inconvenience to taxpayers. If your return is selected, expenses and time costs incurred include:

- Evaluation of the audit issue
- IRS Code research for validation of issue and verification of information reported
- Immense time spent gathering and organizing of receipts and documentation
- Review of prior year returns that could affect or be affected by the audit
- Extensive amount of time spent communicating with and/or meeting with the IRS

Be Protected

Our Audit Protection Plan not only helps with considerable expenses you may incur when audited, but also provides you familiarity, expertise and knowledge with the structure and procedures of the Internal Revenue Service. The Audit Protection Plan Covers:

- Audit Review Time
- Audit Preparation Time
- Audit Representation Time
- Communication and/or meetings needed with the Internal Revenue Service
- Accounting and Tax expertise of our staff
- Client conferences to keep you informed and updated on the audit process
- We will also represent you in any audits related to these returns up to the appellate level

Minimal Cost

Audit expenses can easily and typically cost a taxpayer $2,500 or more. However, the Audit Protection Plan for an Individual Tax Return will only cost you 10% (minimum of $100) of your current year tax return preparation fee. This minimal cost can easily end up saving you thousands of dollars!

We do offer the Audit Protection for Corporations, Partnerships, Non-Profits, as well as Estates & Trusts, at 10% (minimum of $250) of your current year tax return preparation fee.

The Audit Protection Plan is a one-time fee for the current year tax return prepared.

You are responsible for maintaining adequate records and making them available to us so that we can properly represent you before the taxing authorities. Similarly, you are liable for any additional taxes, penalties, and interest assessed.

If you would like to take advantage of this service, please include the additional fee with your payment for the tax return preparation when you receive your returns and sign the bottom of this page. Payment must be made within 90 days of the return preparation. If you do not wish to use this service, we will still be pleased to handle any questions from the taxing authorities and to represent you in audit situations- we will then bill you at our hourly rates. We hope you will find this service helpful.

Print Name: ___________________________________

Signature: _____________________________________ Date:________________

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2022 Tax Season
Required Driver License Data

In an attempt to combat tax fraud, State electronically filed tax returns are now mandating that your driver's license number, issue date, and expiration date MUST be transmitted with the tax return.

If any person does not have a driver's license number (e.g., child, or a person unable to drive), we can use a State Issued ID or mark below they do not have either a Driver's License or state ID.

When you drop off your tax documents, please bring with you a photocopy of your driver's license and spouses and/or child's driver's license, if applicable, to avoid a delay in completing the return or you may supply the required driver license information below. Without this required information, your 2022 tax return CANNOT be electronically filed.

Please provide the following information or bring copies of your, spouse's, and/or child's Driver's License or State Issued ID.

Taxpayer Name: ____

License # or State ID #: __________________________State Issued By: _______

Issued Date: ________________________Expiration Date: ____________________

❑ I do not have a Driver's License or State ID

Spouse Name: ____

License # or State ID #: __________________________State Issued By: _______

Issued Date: ________________________Expiration Date: ____________________

❑ I do not have a Driver's License or State ID

Dependent Name: ____

License # or State ID #: __________________________State Issued By: _______

Issued Date: ________________________Expiration Date: ____________________

❑ I do not have a Driver's License or State ID

Dependent Name: ____

License # or State ID #: __________________________State Issued By: _______

Issued Date: ________________________Expiration Date: ____________________

❑ I do not have a Driver's License or State ID

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Dear .:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2022 personal income tax return. You are not required to fill out your Tax Organizer, however, the Tax Organizer is designed to help you conveniently gather the tax information needed to prepare your 2022 personal income tax return. To help you complete the Organizer with minimal time and effort, when available, you will find certain information from your 2021 personal income tax return.

To protect your privacy, your Tax Organizer contains masked data. Masked data displays as asterisks. For example, a Social Security number could display as ***-**-6789, an account number as ********6789, and a date of birth as **/**/2000. If you would like to confirm the masked data or make a change to your data, please contact this office. Do not indicate any changes to your data on your Tax Organizer. When you receive your completed tax return(s), make sure you review all Social Security numbers, bank account numbers, and dates of birth for accuracy.

Enter 2022 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

You will also need to provide the following information:
- Signed 2022 Tax Return Engagement Letter,
- Completed Driver License Data Form for all tax payers,
- Forms W-2 for wages, salaries and tips.
- Amounts of all CARES ACT (a.k.a- Stimulus check) received.
- Amounts and paperwork for all PPP Loan amount forgiveness.
- Unemployment tax form (1099-G).
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- Federal Forms 1095-A, 1095-B, 1095-C and/or California Form FTB 3895, related to health care coverage or the Premium Tax Credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.

- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

Please refrain from emailing any personal tax documents or information to your preparer. Email does not allow secure transmission of sensitive client information. Please use your secure client portal to send all tax documents and personal information or set-up an appointment to drop off your tax documents to our office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual, nonresident alien, or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

The IRS does not send out unsolicited emails, call a tax payer demanding payment over the phone, threatening lien's on personal property, or send local authorities to arrest you.
The IRS does not send out unsolicited emails or phone calls requesting detailed personal information. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not repsond, provide any personal information or submit an type of payment over the phone or email. Please contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

In order to meet the filing deadline for your 2022 income tax return, your completed tax organizer needs to be received by our office no later than March 20, 2023. To assure timely completion of your tax return, any additional documents or information requested by our office, needs to be responded to promptly. To avoid the extension fee of $75, all documentation and tax organizer should be in our office before the cutoff date, March 20, 2023. Any information received after that date may require an extension of time be filed for your return.

Thank you for the opportunity to serve you.

Sincerely,

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Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	☐	☐
If yes, explain: ____________________		
If a divorce occured, date finalized: ____________________		
Did/have you celebrate(d) marriage to a same-sex spouse in a state that legally recognizes same-sex marriage?	☐	☐
Did your address change from last year?	☐	☐
Can you be claimed as a dependent by another taxpayer?	☐	☐
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	☐	☐
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	☐	☐
Dependent Information		
Were there any changes in dependents from the prior year?	☐	☐
If yes, explain: ____________________		
Do you have any dependents who earned income?	☐	☐
If yes, how much did each dependent earn?____________________		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of $2,100?	☐	☐
Do you have dependents who must file a tax return?	☐	☐
Did you provide over half the support for any other person(s) other than your dependent children during the year?	☐	☐
Did you pay for child care while you worked, looked for work, or while a full-time student?	☐	☐
Did you pay any expenses related to the adoption of a child during the year?	☐	☐
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	☐	☐
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	☐	☐
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	☐	☐
Did you sell, exchange, or purchase any assets used in your trade or business?	☐	☐
Did you acquire a new or additional interest in a partnership or S corporation?	☐	☐
Did you sell, exchange, or purchase any real estate during the year?	☐	☐
Did you purchase or sell a principal residence during the year?	☐	☐
Did you foreclose or abandon a principal residence or real property during the year?	☐	☐
Did you acquire or dispose of any stock during the year?	☐	☐
Did you take out a home equity loan this year?	☐	☐
Did you refinance a principal residence or second home this year?	☐	☐
Did you sell an existing business, rental, or other property this year?	☐	☐
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	☐	☐
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	☐	☐
Did you pay any student loan interest this year?	☐	☐

Income Information

Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer? ☐ ☐
Did you receive any income from property sold prior to this year? ☐ ☐
Did you receive any unemployment benefits during the year? ☐ ☐
Did you receive any disability income during the year? ☐ ☐
Did any of your life insurance policies mature, or did you surrender any policies? ☐ ☐
Did you receive any awards, prizes, hobby income, gambling or lottery winnings? ☐ ☐
Do you expect a large fluctuation in income, deductions, or withholding next year? ☐ ☐

Retirement Information

Are you an active participant in a pension or retirement plan? ☐ ☐
Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA this year? ☐ ☐
Did you receive any Social Security benefits during the year? ☐ ☐
Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? ☐ ☐
If yes, were any withdrawals due to a Federally declared disaster? ☐ ☐
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan? ☐ ☐
Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? ☐ ☐

Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year? ☐ ☐
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses ☐ ☐
Did anyone in your family receive a scholarship of any kind during the year? ☐ ☐
If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board? ☐ ☐
Did you make any withdrawals from an education savings or 529 Plan account? ☐ ☐
Did you make any contributions to an education savings or 529 Plan account? ☐ ☐
Did you pay any student loan interest this year? ☐ ☐
Did you cash any Series EE or I U.S. Savings bonds issued after 1989? ☐ ☐
Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education? ☐ ☐

Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. If yes, attach any Form(s) 1095-B and/or 1095-C you received. ☐ ☐
Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of Federally-recognized Indian tribes, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption. ☐ ☐
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received. ☐ ☐
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family? ☐ ☐

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Did you make any contributions to a Health savings account (HSA) or Archer MSA?	☐	☐
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	☐	☐
Did you pay long-term care premiums for yourself or your family?	☐	☐
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.	☐	☐
Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.	☐	☐
If you are a business owner, did you pay health insurance premiums for your employees this year?	☐	☐
Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.	☐	☐

Itemized Deduction Information

Did you incur a casualty or theft loss or any condemnation awards during the year?	☐	☐
If yes, did the loss occur in a Federally declared disaster area?	☐	☐
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	☐	☐
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?	☐	☐
If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.		
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.	☐	☐
Did you pay real estate taxes for your primary home and/or second home?	☐	☐
Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.	☐	☐
Did you incur interest expenses associated with any investment accounts you held?	☐	☐
Did you have an expense account or allowance during the year?	☐	☐
Did you use your car on the job, for other than commuting?	☐	☐
Did you work out of town for part of the year?	☐	☐
Did you have any expenses related to seeking a new job during the year?	☐	☐
Did you make any major purchases during the year (cars, boats, etc.)?	☐	☐
Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?	☐	☐

Miscellaneous Information

Did you make gifts of more than $16,000 to any individual?	☐	☐
Did you utilize an area of your home for business purposes?	☐	☐
Did you engage in any bartering transactions?	☐	☐
Did you retire or change jobs this year?	☐	☐
Did you incur moving costs because of a job change?	☐	☐
Did you pay any individual as a household employee during the year?	☐	☐
Did you make energy efficient improvements to your main home this year?	☐	☐
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	☐	☐
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	☐	☐
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	☐	☐
Did you receive correspondence from the State or the IRS?	☐	☐
If yes, explain: ______________________________		
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	☐	☐

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Do you want to designate $3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund. ☐ ☐

Corona Virus Aid, Relief and Economic Security Act (CARES ACT)

Did your business have any PPP Loan amounts forgiven? ☐ ☐

If yes, how much: ____

Client Organizer Topical Index

This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets.

Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [ ] numbers are for preparer use only.

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) 1 [1]
Mark if you were married but living apart all year ___ [2]
Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) ___ [3]

	Taxpayer		Spouse	
Social security number		[4]		[5]
First name	.	[6]		[7]
Last name		[8]		[9]
Occupation		[10]		[11]
Designate $3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)		[12]		[14]
Mark if dependent of another taxpayer		[15]		[16]
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)		[17]		
Mark if legally blind		[20]		[21]
Date of birth		[22]		[24]
Date of death		[26]		[27]
Work/daytime telephone number/ext number	[28]	[29]	[30]	[31]
Home/evening telephone number		[32]		[33]
Do you authorize us to discuss your return with the IRS? (Y, N)		[34]		

Present Mailing Address

Address ___ [40]
Apartment number ___ [41]
City, state postal code, zip code ___ [42] ___ [43] ___ [44]
Foreign country name ___ [46]
Foreign phone number ___ [49]
In care of addressee ___ [51]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name[52]	Last Name	Date of Birth	Social Security No.	Relationship	Months*** in home	Dep Codes *	Dep Codes **	Care expenses paid for dependent
JOE	SMITH	01/01/2007	***-**-3333	SON	12	1		

Name of child who lived with you but is not your dependent ___ [53]
Social security number of qualifying person ___ [54]

Dependent Codes

***Basic**
1 = Child who lived with you
2 = Child who did not live with you due to divorce/separation
3 = Other dependent
4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC)
5 = Qualifying child for Earned Income Credit only
6 = Children who lived with you, but do not qualify for Earned Income Credit
7 = Children who lived with you, but do not qualify for Child Tax Credit
8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit

****Other**
1 = Student (Age 19 - 23)
2 = Disabled dependent
3 = Dependent who is both a student and disabled

*****Months**
77 = Reported on odd year return
88 = Reported on even year return
99 = Not reported on return

Electronic Filing

IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.

Mark if you want to file a paper return even if you qualify for electronic filing ___ [1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) ___ [2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account ___ [9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.
Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) ___________ [7]

Spouse self-selected Personal Identification Number (PIN) ___________ [8]

NOTES/QUESTIONS:

Other Income

		2022 Information	Prior Year Information
State and local income tax refunds	+	[5]	

	T/S	Agreement Date		2022 Information	Prior Year Information
Alimony received			+	[3]	
			+	[3]	

**Unemployment benefits are taxable income and should be reported on your return. Your 1099-G should show both the amount received and any amount of tax withheld. You may need to go to your state's Department of Labor website to get your 1099-G from your account.

		Taxpayer		Spouse	Prior Year Information
Unemployment compensation**	+	[9]	+	[10]	
Unemployment compensation federal withholding	+	[9]	+	[10]	
Unemployment compensation state withholding	+	[9]	+	[10]	
Unemployment compensation repaid	+	[12]	+	[13]	
Alaska Permanent Fund dividends	+	[18]	+	[19]	

T/S/J	Self-Employment Income ? (Y, N)	Other income, such as: Commissions, Jury pay, Director fees, Taxable scholarships		2022 Information	Prior Year Information
			+	[15]	
			+		
			+		
			+		
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NOTES/QUESTIONS:

Rent and Royalty Property - General Information

1 **Preparer use only**

	2022 Information	Prior Year Information
Description	. [2]	
Taxpayer/Spouse/Joint (T, S, J) [3] State postal code	[5]	
Physical address: Street	[6]	
City, state, zip code	[7] [8] [9]	
Foreign country	[11]	
Foreign province/county	[12]	
Foreign postal code	[13]	
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty)	[14]	
Description of other type (Type code #8)	[15]	
Did you make any payments in 2022 that require you to file Form(s) 1099? (Y,N)	[16]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[18]	
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3)	[20]	
Percentage of ownership if not 100%	[22]	
Business use percentage, if not 100% (Not vacation home percentage)	[24]	

Rent and Royalty Income

Rents and royalties	2022 Information	Prior Year Information
	+ [33]	

Rent and Royalty Expenses

	2022 Information	Percent if not 100%	Prior Year Information
Advertising	+ [35]	[36]	
Auto	+ [38]	[39]	
Travel	+ [41]	[42]	
Cleaning and maintenance	+ [44]	[45]	
Commissions:			
	+ [47]	[49]	
	+		
Insurance:			
	+ [50]	[52]	
	+		
Legal and professional fees	+ [54]	[55]	
Management fees:			
	+ [57]	[59]	
	+		
Mortgage interest paid to banks, etc (Form 1098)			
	+ [60]	[62]	
	+		
Other mortgage interest	+ [63]	[65]	
Qualified mortgage insurance premiums	+ [66]	[67]	
Other interest:			
	+ [69]	[71]	
	+		
Repairs	+ [72]	[73]	
Supplies	+ [75]	[76]	
Taxes:			
	+ [78]	[80]	
	+		
Utilities	+ [81]	[82]	
Depreciation	+ [84]	[85]	
Depletion	+ [87]	[88]	
Other expenses:			
	+ [90]		
	+		
	+		
	+		

	Control Totals +	RENT & ROYALTY	**Form ID: Rent**

Schedule A - Medical and Dental Expenses

T/S/J **2022 Information** **Prior Year Information**

Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received

[1] + [2]

Medical insurance premiums you paid:

Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.

[4] + [5]

Long-term care premiums you paid:

Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.)

[7] + [8]

Prescription medicines and drugs:

[10] + [11]

1

[13] Miles driven for medical items (1/1/22 - 6/30/22, 18 cents) [14]

[16] Miles driven for medical items (7/1/22 - 12/31/22, 22 cents) [17]

Schedule A - Tax Expenses

T/S/J **2022 Information** **Prior Year Information**

State/local income taxes paid:

[18] + [19]

2021 state and local income taxes paid in 2022:

[21] + [22]

Real estate taxes paid:

[24] + [25]

Personal property taxes:

[27] + [28]

Other taxes, such as: foreign taxes and State disability taxes

[30] + [31]

Sales tax paid on major purchases:

[36] + [37]

Sales tax paid on actual expenses:

[39] + [40]

Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s) .

Social security number