

2023	1040	US	Client Information	1
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Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2023 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2021 or 2022) ...	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

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Client Information (continued)

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Please add, change or delete information for 2023.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Spouse Contact Information	Home phone.....		
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Taxpayer Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		
Spouse Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		

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2023	1040	US	Dependents	2
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Please add, change or delete information for 2023.

DEPENDENTS

	Dependent	Dependent	
First name.....			<p>Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent</p> <p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
First name.....			This section shares the notes from the first section
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			

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Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

YES

NO

PERSONAL INFORMATION

Did your marital status change during the year?

Did your address change during the year?

Could you be claimed as a dependent on another person's tax return for \${Y+00}?

DEPENDENTS

Were there any changes in dependents?

Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2023?

Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of \$1,250, or total investment income in excess of \$2,500?

HEALTH CARE COVERAGE

Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), If so, please attach.

INCOME

Did you receive unreported tip income of \$20 or more in any month?

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

Did you receive any disability income?

Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

Did you buy or sell any stocks, bonds or other investment property in \${Y+00}?

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

Did you have any debts cancelled or forgiven?

Does anyone owe you money which has become uncollectible?

2023	1040	US	Miscellaneous Questions (continued)
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If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another retirement plan?
<input type="checkbox"/>	<input type="checkbox"/>	EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	ITEMIZED DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2022 taxes to your 2023 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2024 taxable income and withholdings to be different from 2023?
<input type="checkbox"/>	<input type="checkbox"/>	MISCELLANEOUS
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

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Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

- | YES | NO | MISCELLANEOUS (continued) |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account? |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$17,000, or any gifts to a trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change within the last twelve months? |
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during 2023, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? |

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Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2023 information.

APPLICATION OF 2023 OVERPAYMENT (7.1)

If you have an overpayment of 2023 taxes, do you want the excess refunded? or applied to 2024 estimate?

Other (please explain): _____

2024 ESTIMATED TAX INFORMATION

Do you expect your 2024 taxable income to be different from 2023? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2024 withholding to be different from 2023? Yes No

If "yes" explain any differences: _____

7.1

2023	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2023 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2022 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/23	2022 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE	1=spouse						

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2022 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2023 Amount	TS		2022 Amount
Total gambling losses				
Winnings not reported on Form W-2G				

10, 13.1, 13.2

2023	1040	US	Miscellaneous Income	14.1
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Please enter all pertinent 2023 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Activity not engaged in for profit income				
Olympic & Paralympic medals & USOC prize money				
Prizes and awards				
Stock Options				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes				
Wages earned while incarcerated not on W-2				
Income subject to S/E tax: (1099-NEC, box 1)				

Other income (1099-MISC, box 3, 8)				

Form 1099-K

Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss				
Amount from Form 1099-K that was incorrectly reported				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

Please add, change or delete 2023 information as appropriate.
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2023 1099-G Amount

No. <input style="width:40px; height:15px;" type="text"/>	Name of payer			
	1=spouse			
	Unemployment compensation:			
	Total received (Box 1)			
	2023 Overpayment repaid			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2) ..			
	1=city or local income tax refund			
	Tax year for box 2 if not 2022 (Box 3)			
	Federal income tax withheld (Box 4)			
	RTAA payments (Box 5)			
	Taxable grants:			
	Federal taxable amount (Box 6)			
	State taxable amount, if different			
	Farm amounts:			
Agriculture payments (Box 7)				
1=agriculture payments are from conservation reserve program ..				
Market gain (Box 9)				
Number of farm				
1=box 2 is trade or business income (Box 8)				
State income tax withheld (Box 11)				

No. <input style="width:40px; height:15px;" type="text"/>	Name of payer			
	1=spouse			
	Unemployment compensation:			
	Total received (Box 1)			
	2023 Overpayment repaid			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2) ..			
	1=city or local income tax refund			
	Tax year for box 2 if not 2022 (Box 3)			
	Federal income tax withheld (Box 4)			
	RTAA payments (Box 5)			
	Taxable grants:			
	Federal taxable amount (Box 6)			
	State taxable amount, if different			
	Farm amounts:			
Agriculture payments (Box 7)				
1=agriculture payments are from conservation reserve program ..				
Market gain (Box 9)				
Number of farm				
1=box 2 is trade or business income (Box 8)				
State income tax withheld (Box 11)				

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Business Income (Schedule C) (cont.)

No.

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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2023 Amount	2022 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Meals in full (50%)		
Department of Transportation meals in full (80%)		
Uniforms		
Utilities		
Wages		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

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2023	1040	US	Rental & Royalty Income (Schedule E)	No. <input style="width:40px;" type="text"/>	18
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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2023 Amount	2022 Amount
Description of property		Type of Property
Street address		1 = Single Family Residence
City		2 = Multi-Family Residence
State		3 = Vacation/Short-Term Rental
ZIP code		4 = Commercial
Type of property (see table)		5 = Land
Other type of property		6 = Royalties
Number of days rented	34	7 = Self-Rental

Percentage of ownership If not 100% (.xxxx)		1=did not actively participate	
Percentage of tenant occupancy If not 100% (.xxxx)		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

INCOME

	2023 Amount	2022 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

	2023 Amount	2022 Amount
Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

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Rental & Royalty Income (Sch. E) (cont.)

No.

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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region	
Foreign postal code	
Foreign country	

OIL AND GAS

	2023 Amount	2022 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use	
Number of days owned (if optional method elected)	

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

2023	1040	US	Partnership and S corporation Information	20.1,20.2
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Please add, change or delete 2023 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

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Vehicle Expenses

No.

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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2023 Amount	2022 Amount
Description of vehicle		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=vehicle used primarily by more than 5% owner		
Number of months of business use if changed from 100% personal use		

AUTOMOBILE MILEAGE

Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		

ACTUAL EXPENSES

Parking fees and tolls (business portion only)		
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

Please enter all pertinent 2023 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$6,500/\$7,500 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2023 payments from 1/1/23 to 4/15/23				

ROTH IRA CONTRIBUTIONS

	2023 Amount	2022 Amount
	Taxpayer	Spouse
Roth IRA contributions you made or expect to make (1=maximum) (\$6,500/\$7,500 if 50 or older)		
Contributions made to date		

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2023 Amount	2022 Amount
	Taxpayer	Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)		
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)		
Defined benefit contributions you expect to make		
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)		
Plan contribution rate if not .25 (.xxxx)		
Individual 401k: SE elective deferrals (except Roth) (1=max.)		
Individual 401k: SE designated Roth contributions (1=max.)		
SIMPLE contributions:		
Self-employed SIMPLE contributions you made or expect to make (1=maximum)		
Employer matching rate if not .03 (.xxxx)		
1=nonelective contributions (2%)		
Contributions made to date		

ADJUSTMENTS TO INCOME

	2023 Amount	2022 Amount
	Taxpayer	Spouse
Self-employed health insurance:		
Total premiums (excluding long-term care)		
Long-term care premiums		
Student loan interest paid (1098-E, box 1)		
Educator expenses (kindergarten thru grade 12)		
Jury duty pay given to employer		
Attorney fees and court costs for unlawful discrimination claims		
Attorney fees and court costs paid in connection with an IRS award for information on tax law violations		
Contributions by certain chaplains to section 403(b) plans		
Reforestation amortization and expenses		
Repayment of supplemental unemployment benefits		
Expenses from rental of personal property		
Other adjustments to income:		
_____		
_____		
_____		

**Please enter all pertinent 2023 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.**

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2023 Amount	TS	2022 Amount
Prescription medicines and drugs			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2023 estimates are automatic.)

State income taxes - 1/23 payment on 2022 state estimate			
State income taxes - paid with 2022 state return extension			
State income taxes - paid with 2022 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/23 payment on 2022 city/local estimate			
City/local income taxes - paid with 2022 city/local extension			
City/local income taxes - paid with 2022 city/local return			

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)			
Use taxes paid on 2023 purchases			
Use taxes paid with 2022 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

Real estate taxes - principal residence:			

Real estate taxes - held for investment :			

Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...			
Foreign income taxes			
Other taxes:			

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Itemized Deductions (continued)

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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 5) reported on Form 1098:

2023 Amount

TS

2022 Amount

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes rows for home mortgage interest and points reported on Form 1098.

Home mortgage interest not reported on Form 1098:

Form for home mortgage interest not reported on Form 1098, including fields for payee's name, SSN, address, city, state, ZIP code, region, postal code, and country.

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes row for amount paid.

Points not reported on Form 1098:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes rows for points not reported on Form 1098.

Investment interest (interest on margin accounts):

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes rows for investment interest.

Passive interest:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes row for passive interest.

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes rows for cash or check contributions.

Volunteer expenses (out-of-pocket):

Number of charitable miles:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes rows for volunteer expenses and charitable miles.

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes rows for cash or check contributions.

Volunteer expenses (out-of-pocket):

Number of charitable miles:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes rows for volunteer expenses and charitable miles.

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Itemized Deductions (continued)

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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

2023 Amount

TS

2022 Amount

Three horizontal lines for entering 2023 amounts.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 3 rows.

30% limitation (see above):

Three horizontal lines for entering 2023 amounts.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 3 rows.

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Three horizontal lines for entering 2023 amounts.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 3 rows.

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Three horizontal lines for entering 2023 amounts.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 3 rows.

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 1 row.

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Five horizontal lines for entering 2023 amounts.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 5 rows.

Investment expense:

Five horizontal lines for entering 2023 amounts.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 5 rows.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 2 rows.

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Five horizontal lines for entering 2023 amounts.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. 5 rows.

25 p3

**Please enter 2023 indirect expenses in full. Nonbusiness portion will carry to Schedule A.
Business percentage will be applied to indirect expenses only.**

BUSINESS USE OF HOME

	2023 Amount	2022 Amount
Form.....		
Number of form (e.g., enter 2 for Schedule C number 2).....		
Business use area (square footage).....		
Total area of home (square footage).....		
Total hours facility used (for daycare facilities only).....		
Total hours available (if not 8,760).....		
Area of home included above used exclusively for daycare business, if any (sq ft).....		
% (.xx) or amount of gross income from home if not 100% (-1 if none).....		
% (.xx) or amount of expenses from home if not 100% (-1 if none).....		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Excess casualty losses.....		
Allowable casualty losses.....		
Other direct expenses:		

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Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040

Form.....	<input type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.).....	<input type="text"/>	
1=spouse.....	<input type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official.....	<input type="text"/>	
1=minister's expenses.....	<input type="text"/>	

EMPLOYEE BUSINESS EXPENSES

	2023 Amount	2022 Amount
Meal expenses in full.....	<input type="text"/>	<input type="text"/>
Reimbursements for meals not on W-2, box 1.....	<input type="text"/>	<input type="text"/>
1=Department of Transportation (80% meal allowance).....	<input type="text"/>	<input type="text"/>
Local transportation (bus, taxi, train, etc.).....	<input type="text"/>	<input type="text"/>
Travel expenses while away from home overnight.....	<input type="text"/>	<input type="text"/>
Reimbursements not included on Form W-2, box 1.....	<input type="text"/>	<input type="text"/>
Other business expenses:	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

	2023 Amount	2022 Amount
1=vehicle used primarily by more than 5% owner		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		

VEHICLE 1

Description of vehicle		
Date placed in service (m/d/y)		
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		
Number of months of business use if changed from 100% personal use		
Parking fees and tolls (business portion only)		

Actual expenses:

Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

VEHICLE 2

Description of vehicle		
Date placed in service (m/d/y)		
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		
Number of months of business use if changed from 100% personal use		
Parking fees and tolls (business portion only)		

Actual expenses:

Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E and F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

2023	1040	US	Health Savings Accounts (8889)	32.1
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Please enter all pertinent 2023 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2023, a high deductible health plan is one with an annual deductible that is not less than \$1,500 for self-only coverage or \$3,000 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$7,500 for self-only coverage or \$15,000 for family coverage.

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ...				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses				

	32.1
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2023	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2023 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2023				
Employer-provided benefits forfeited in 2023				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2023		2022 amt:
	1=over age 12 & disabled at the time care was provided 1=spouse, 2=joint		

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2023		2022 amt:
	1=over age 12 & disabled at the time care was provided 1=spouse, 2=joint		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:40px;" type="text"/>	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Foreign region		
	Foreign postal code		
	Foreign country		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2023		2022 amt:
	1=spouse, 2=joint		

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Education Credits

No.

38

Please complete the information below if you paid qualified education expenses in 2023 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse
First name
Last name
Social security number
Number of prior years AOC claimed
1=student was NOT enrolled at least half-time for at least one academic period that began in 2023 (or the first 3 months of 2024 if the qualified expenses were made in 2023) at an eligible institution in a qualified program
1=student completed first four years of post-secondary education before 2023
1=student was convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance

Form grid for student information with shaded areas for SSN and AOC.

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name
Street address
City
State
ZIP code
1=2023 Form 1098-T was NOT received
1=2023 Form 1098-T received with Box 7 completed
1=2022 Form 1098-T received with Box 7 completed
Federal ID number from Form 1098-T

Form grid for educational institution #1 with shaded area for 2023 Form 1098-T status.

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name
Street address
City
State
ZIP code
1=2023 Form 1098-T was NOT received
1=2023 Form 1098-T received with Box 7 completed
1=2022 Form 1098-T received with Box 7 completed
Federal ID number from Form 1098-T

Form grid for educational institution #2 with shaded area for 2023 Form 1098-T status.

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2023 (net of refund or assistance, & not entered elsewhere)
Books & supplies required to be purchased from institution
Books & supplies not entered above
Amount of prior year refund or assistance *

Table with 2 columns: 2023 Amount, 2022 Amount. Rows for tuition/fees, books & supplies, and refund/assistance.

* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

