

IAS TAX INSTITUTE

# Tax Organizer

(For preparation of 2023 taxes)

# Quick-Locator for Completing Applicable Tax Sections

*Not all sections will apply to you. Use this guide to quickly determine which sections apply to you and to quickly locate them.*

- X   **SECTION 1-A**      **Personal Info—Applicable to ALL, must be completed.**
- \_\_\_\_\_ **SECTION 1-B**      Premium Tax Credit (Form 1095-A) - if applicable.
- \_\_\_\_\_ **SECTION 2** (p 9):      Installment Sales/Sales of Business Property
- \_\_\_\_\_ **SECTION 3** (p 10):      Sales of Stocks/Mutual Funds/Bonds/Real Estate
- \_\_\_\_\_ **SECTION 4** (p 12):      “Estimated Tax Payments” to Federal/State **for 2023**
- \_\_\_\_\_ **SECTION 5** (p 13):      Personal Tax Deductions/Credits:
- IRAs/SEPs/SIMPLE Plans/ Keoghs
  - Moving Expenses
  - Self-Employed Health Insurance Premiums
  - Child/Day Care Expenses
  - Alimony
- \_\_\_\_\_ **SECTION 6** (p 15):      Personal Itemized Deductions:
- Medical Expenses
  - Real Estate/State Taxes Paid
  - Mortgage Interest on Main/Secondary Home; Refi Points
  - Charity Contributions
  - Casualties/Thefts
- \_\_\_\_\_ **SECTION 7** (p 17):      Miscellaneous Deductions
- Most Miscellaneous Deductions subject to 2% of Adjusted Gross Income (AGI) have been Eliminated by the Tax Cuts and Jobs Act of 2017*
- \*Special Exceptions may apply to the 2 Miscellaneous Deductions in this section\**
- \_\_\_\_\_ **SECTION 8** (p 18):      **Small Business** Income/Expenses
- \_\_\_\_\_ **SECTION 9** (p 23):      **Rental Property** Income/Expenses
- \_\_\_\_\_ **SECTION 10** (p 24):      **Farm** Income/Expenses
- \_\_\_\_\_ **SECTION 11** (p 26):      College Tuition/Interest Expenses; Additional Information to convey to preparer.

# **IAS Tax Institute**

## *Complimentary Tax Organizer*

Complete this Tax Organizer to organize your income tax documentation and information, which will enable us to complete your tax return accurately utilizing our proven tax-saving strategies.

Completed tax organizers received by April 1, 2024 will be processed and completed by the April 15, 2024 filing deadline date.

There will be a \$25.00 additional fee assessed if the tax organizer is received after April 1, 2024.

**Please choose a payment option below and return this Tax Organizer to:**

**IAS Tax Institute  
PO Box 915109  
Longwood, FL 32791**

### **Choose Payment Option:**

#### Credit Card

Card:  MasterCard  Visa  Discover  American Express

Credit Card Number: \_\_\_\_\_

Expiration Date: \_\_\_/\_\_\_/\_\_\_

Signature: \_\_\_\_\_

#### Check

If paying by check, you will be billed upon completion of tax return(s).

### **The Process:**

Your credit card will not be charged until your tax returns have been prepared and completed.

*Tax clients that are active IAS members will receive a \$50 discount from the total preparation fee.*

You will be notified of the final preparation fee and any balance due after your returns are prepared, along with the results of your tax returns. (Tax Preparation Fee Schedule is located on the last page of this booklet.) Upon payment, we will E-File your return(s) and send you copies of your completed tax return(s) to keep for your records.

### **Our Guarantee:**

If the information you provide is accurate and complete, the IAS Tax Institute will pay any interest and penalties levied by the IRS in the rare event that any errors are made during preparation.

A fully completed Tax Organizer is essential to ensuring an accurate tax return! Call the IAS Tax Institute at 800-654-6023 if you need any help completing this organizer.

**Personal Information** **SECTION 1-A**

**All information in section 1-A must be completed for our records to ensure the accuracy of your return even if you have had past years tax returns prepared by IAS**

<p><b>Taxpayer:</b></p> <p>Last Name _____          First Name _____          Middle Initial _____          Social Security # _____          Occupation _____          Date of birth ___/___/____</p> <p>Work phone (____) _____          Extension ___ E-Mail: _____</p> <p>Home phone (____) _____</p> <p>Current Address: _____ Apt no. _____</p> <p>City _____ State _____ Zip Code _____ - _____</p>	<p><b>Spouse:</b></p> <p>Last Name _____          First Name _____          Middle Initial _____          Social Security # _____          Occupation _____          Date of birth ___/___/____</p> <p>Work phone (____) _____          Extension ___ E-Mail: _____</p> <p>Foreign Country _____</p>
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**Federal Filing Status** (Please check one of the following):

- ( ) **1** Single
- ( ) **2** Married filing jointly
- ( ) **3** Married filing separately  
 Check this box if you **did not** live with your spouse at any time during 2023.....( )  
 Check this box if taxpayer is eligible to claim spouse's exemption (**preparer's use**) ( )
- ( ) **4** Head of household  
 If the qualifying person is a child but not your dependent, complete the following:  
**Child's name...** \_\_\_\_\_ **Child's Social Security #** \_\_\_\_\_
- ( ) **5** Qualifying widow(er)  
 Check the appropriate box for the year spouse died.....( ) 2022 ( ) 2023 ( ) Other Year

**Dependents** (Please list in order of youngest to oldest):

Full Name:	DOB	Soc Sec #	Relationship	No. of months lived in home during 2023
_____	_/_/___	_____	_____	___
_____	_/_/___	_____	_____	___
_____	_/_/___	_____	_____	___
_____	_/_/___	_____	_____	___
_____	_/_/___	_____	_____	___

**If you would like any refund Directly Deposited in your Bank Acct. (must be joint acct. if MFJ) include the following information on that account: Checking \_\_\_\_\_ Saving \_\_\_\_\_  
 Routing # \_\_\_\_\_ Account # \_\_\_\_\_**

Did your dependent(s) live with you all year or are full time College Students? Yes\_\_\_ No\_\_\_

If not, please explain: (list name(s) of dependents and reason as applicable)

Do you want \$3 to go to the Presidential Election Campaign Fund?

Taxpayer .....Yes ( ) No ( ) Spouse ..... Yes ( ) No ( )

If you are permanently and totally disabled, check the appropriate box:

Taxpayer .....Yes ( ) No ( ) Spouse .....Yes ( ) No ( )

If you are legally blind, check the appropriate box: (attach doctor's statement)

Taxpayer .....Yes ( ) No ( ) Spouse .....Yes ( ) No ( )

Are you being claimed as a dependent on someone else's tax return?

Taxpayer ..... Yes ( ) No ( ) Spouse .....Yes ( ) No ( )

Check this box if married filing separately and your spouse itemizes deductions ( )

Decedent: (Regarding deceased taxpayers during the past year)

Taxpayer Date of death ... \_\_\_/\_\_\_/\_\_\_ Spouse Date of death... \_\_\_/\_\_\_/\_\_\_

State Income Tax Information:

Enter your state (or foreign country) of residence as of December 31, 2023 ... \_\_\_\_\_

Were you a resident of above state (or country) for the entire tax year? ..... \_\_\_\_\_

Were you a resident of above state (or country) for part of the year? ..... \_\_\_\_\_

Date established residence in state (or foreign country) above..... \_\_\_/\_\_\_/\_\_\_

Which state (or foreign country) did you reside before this change? ..... \_\_\_\_\_

Name of county you resided (as of 12/31/23)..... \_\_\_\_\_

Name of county you previously resided (if moved during 2023). \_\_\_\_\_

Name of school district & no. where you reside. \_\_\_\_\_

**Sources of Income:** *(Please check and provide all items requested)*

- ( ) Wages- Enclose all **W-2 Forms**.
- ( ) Interest/Dividends- Enclose all **1099-INT/1099-DIV** Forms.
- ( ) State/Local Income Tax Refunds. Enclose Form **1099-G**.
- ( ) Alimony payments received. **Amount:** \$\_\_\_\_\_
- ( ) Self-employment or Commissions- Form **1099-MISC** (as applicable).  
Complete worksheet on page **(18)**
- ( ) Sales of Stocks, Bonds, & Mutual Funds. Enclose Form(s) **1099-B**. Also, be sure to complete worksheet on page **(10)** **(Mandatory)**
- ( ) Sales of Business Equipment, Furniture, or Machinery. Be sure to complete worksheet on page **(9)**, and provide **Depreciation** "worksheet" indicating depreciation deductions claimed in **prior tax years**.
- ( ) Pension/IRA Distributions- Enclose "**Federal**" and "**State**" copies of all Forms **1099-R**.
- ( ) Partnership, Royalties, Corporations, & Trust Income or (loss) - Please provide all **Schedule K-1** Forms.
- ( ) Rental Income Received. Complete worksheet on page **(23)**.
- ( ) Farm Income Received. Complete worksheet on page **(24)**.
- ( ) Unemployment Compensation. Enclose Form **1099-G**.
- ( ) Social Security or Railroad Retirements Benefits. Enclose Form **SSA-1099** or **RRB-1099** as applicable.
- ( ) Sale or Purchase of Real Estate. Provide "**closing statements**" for (all) property either **bought** or **sold** during 2023. Please list (cost) of major improvements and additions to property prior to sale. See pages **9, 10 & 11**.
- ( ) Gambling/Lottery Winnings. Enclose Form(s) **W-2G**. If not available, provide source & amount received: \_\_\_\_\_ \$\_\_\_\_\_
- ( ) Miscellaneous Income. Please list **source(s)** and **amount(s)** received:  
\_\_\_\_\_ \$\_\_\_\_\_ \$\_\_\_\_\_

**SECTION 1-B**  
**PREMIUM TAX CREDIT (FORM 1095-A) – IF APPLICABLE**  
*Health Insurance Marketplace Statement*

**Healthcare:**

<p>Did you have healthcare coverage (health insurance, including Medicare, Medicaid, CHIP, and TRICARE) for you, your spouse, and any dependents for the entire year?</p> <ul style="list-style-type: none"> <li>➤ If Yes, include all Forms 1095-A, 1095-B, and 1095-C. If you did not receive Forms 1095-A, 1095-B, or 1095-C, attach information detailing each month you, your spouse, and your dependents had coverage.</li> <li>➤ If No, there are several exemptions from the mandate requiring health insurance coverage. Examples include membership in a healthcare sharing ministry, membership in a federally recognized Indian tribe, incarceration, membership in certain religious sects, and enrollment in certain Medicaid and TRICARE programs that do not provide minimum essential coverage. If any of those provisions apply, provide information regarding the exemption, the individual(s) (taxpayer, spouse, dependents) to which the exemption(s) may apply, and the month(s) for which the exemption(s) apply.</li> </ul>	<b>YES</b>	<b>NO</b>
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Are you claiming the exemption for someone having healthcare coverage purchased in the Marketplace and for whom you did not receive Form 1095-A?	<b>YES</b>	<b>NO</b>
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Did you receive Form 1095-A for someone for whom another taxpayer will claim the personal exemption on their tax return?	<b>YES</b>	<b>NO</b>
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<p>Did you apply for an exemption through the Marketplace?</p> <ul style="list-style-type: none"> <li>➤ If Yes, provide the Exemption Certificate Number: _____</li> </ul>	<b>YES</b>	<b>NO</b>
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Are any of your dependents required to file a tax return?	<b>YES</b>	<b>NO</b>
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Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	<b>YES</b>	<b>NO</b>
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Were you eligible for employer-sponsored healthcare coverage?	<b>YES</b>	<b>NO</b>
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## Healthcare (continued):

If you received advance premium tax credit or enrolled in coverage through the Marketplace, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	<b>YES</b>	<b>NO</b>
Did you or your spouse have any transactions pertaining to a health savings account (HSA)? ➤ If you received distribution from an HSA include all Forms 1099-SA.	<b>YES</b>	<b>NO</b>
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.	<b>YES</b>	<b>NO</b>
Did you or your spouse receive any distributions from long-term care insurance contracts? ➤ If Yes, include all Forms 1099-LTC.	<b>YES</b>	<b>NO</b>
If you or your spouse is 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? _____	<b>YES</b>	<b>NO</b>
If you or your spouse is 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? _____	<b>YES</b>	<b>NO</b>
Did you or your spouse lose your job because of foreign competition and pay for your own health insurance?	<b>YES</b>	<b>NO</b>



**Installment Sales (Only):**

If you have **sold** any real estate property and are receiving “**installment**” payments from the buyer, please furnish a copy of the amortization schedule showing amount of **principal** and **interest income** received last year. In addition, please provide the name, address and social security number of the buyer. (**mandatory**)

Name(s): \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Social Security # \_\_\_\_\_  
 Interest Income received: \$ \_\_\_\_\_      Principal Payments received: \$ \_\_\_\_\_

**Type of Property:**      ( ) Land      ( ) Rental Property      ( ) Residence

Name(s): \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Social Security # \_\_\_\_\_  
 Interest Income received: \$ \_\_\_\_\_      Principal Payments received: \$ \_\_\_\_\_

**Type of Property:**      ( ) Land      ( ) Rental Property      ( ) Residence

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**Sale of Business Equipment, Furniture, Machinery, and Vehicles:**

Description	Date Acq'd	Date Sold	Sales Price	Cost Plus Expense of Sale
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____

Name of business under which assets were sold: \_\_\_\_\_

If Business Property was sold under an “**installment agreement**”, please provide the following information: (**mandatory**)

Name of Buyer(s): \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Social Security # \_\_\_\_\_

Interest Income received: \$ \_\_\_\_\_      Principal Payments received: \$ \_\_\_\_\_

**Sales of Stocks, Bonds, Mutual Funds and other Securities:**

(Be sure to enclose copies of Forms **1099-B** furnished by your broker) If you include an “Average Cost Basis” statement from your brokerage, you can skip the following section.

Description: No. of shares sold & name	Date Acq'd	Date Sold	Sales Price	Original Cost Basis
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
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_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____

**Sales of Real Estate** (other than your primary residence): Ex: Rentals, Lots, etc.

(Enclose copies of Form(s) **1099-S** and closing statements for **purchase** and **sale**)

Description:	Date Acq'd	Date Sold	Sales Price	Cost Basis
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____
_____	__/__/__	__/__/__	\$ _____	\$ _____

**Sale of Your Home:** (Primary Residence)

*(Provide copy of closing statement for home sold as well as new home purchased)*

Address of former home sold: \_\_\_\_\_

Date former main home sold..... / /

Date former main home was bought..... / /

Will you be receiving periodic payments of principal or interest from this sale? \_\_\_\_\_  
If **Yes**, what is the amount of the financial instrument (note)?.....\$ \_\_\_\_\_

(Please provide copy of amortization schedule indicating amounts of **principal** and **interest income** received each month)...

Were any room(s) in the old home rented out or used for business purposes such as Office in the Home?.....( ) Yes ( ) No

Sales price of the **old** home.....\$ \_\_\_\_\_

Cost of **old** home (original cost plus capital improvements).....\$ \_\_\_\_\_

Was the property sold used as your main home for at least **2** out of the last 5 years? Prior to the sale?.....( ) Yes ( ) No

At the time of sale, who owned the home?  
You ( ) Your Spouse ( ) Both of you ( )

Enter social security number of spouse at time of sale, if different spouse. \_\_\_\_\_

Total cost of “**fixing-up**” expenses for home sold.....\$ \_\_\_\_\_  
(Ex: minor repairs, painting and cleaning expense to aid in sale of home)

**Federal Estimated Tax Payments & Credits for tax year: (2023)**

*(Do not include federal tax withheld from W-2 Forms or balance of tax owed for (2022))*

1<sup>st</sup> Quarter due 04/15/23:            Date Paid: \_\_/\_\_/23            Amount: \$ \_\_\_\_\_

2<sup>nd</sup> Quarter due 06/17/23:            Date Paid: \_\_/\_\_/23            Amount: \$ \_\_\_\_\_

3<sup>rd</sup> Quarter due 09/16/23:            Date Paid: \_\_/\_\_/23            Amount: \$ \_\_\_\_\_

4<sup>th</sup> Quarter due 01/15/24:            Date Paid: \_\_/\_\_\_/\_\_\_            Amount: \$ \_\_\_\_\_

Add'l pmt made for 2023:            Date Paid: \_\_/\_\_\_/\_\_\_            Amount: \$ \_\_\_\_\_

Amount of excess tax refund from 2022 tax return applied to tax year 2023: \$ \_\_\_\_\_

**\*\*Provide copy of 2022 Federal tax return. (Unless prepared by IAS last year)**

Amount paid with 2023 **Form 4868** (Automatic Extension Request): \$ \_\_\_\_\_

**State Estimated Tax Payments & Credits for tax year: (2022)**

*(Do not include state tax withheld from W-2 forms)*

1<sup>st</sup> Quarter due 04/15/23:            Date Paid: \_\_/\_\_/23            Amount: \$ \_\_\_\_\_

2<sup>nd</sup> Quarter due 06/17/23:            Date Paid: \_\_/\_\_/23            Amount: \$ \_\_\_\_\_

3<sup>rd</sup> Quarter due 09/16/23:            Date Paid: \_\_/\_\_/23            Amount: \$ \_\_\_\_\_

4<sup>th</sup> Quarter due 01/15/24:            Date Paid: \_\_/\_\_\_/\_\_\_            Amount: \$ \_\_\_\_\_

Add'l pmt made for 2023:            Date Paid: \_\_/\_\_\_/\_\_\_            Amount: \$ \_\_\_\_\_

Amount of excess tax refund from 2022 state return applied to tax year 2023: \$ \_\_\_\_\_

**\*\*Provide copy of 2022 State tax return. (Unless prepared by IAS last year)**

Amount paid with 2023 (State Extension Request):            \$ \_\_\_\_\_

State and local income taxes paid during 2023 for previous tax years:

State: \$ \_\_\_\_\_            Local: \$ \_\_\_\_\_

1. Amount you or your spouse contributed to a ‘**Traditional**’ **IRA** (Individual Retirement Account) for 2023: (or will contribute by April 15, 2024)  
 Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

Are you or your spouse eligible for, or participating in an **employer** qualified pension or retirement plan?  
 \_\_\_\_\_

2. Amount contributed to **Roth IRA** for 2023: Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

3. Amount contributed to **Keogh** or **SEP/IRA** retirement plans if (self-employed):  
 If **SEP**, please check ( ) Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

4. Amount contributed to “**SIMPLE**” **IRA** plan if (self-employed):  
 Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

5. Health Saving Account (HSA) and Medical Savings Accounts (MSA) (circle one)  
 Don’t confuse with the “Flex” or “Cafeteria” plans.  
 Amount **contributed** to MSA/HSA (circle one): \$ \_\_\_\_\_  
 Amount of ‘high’ **deductible** under the plan: \$ \_\_\_\_\_  
 Number of months you had this plan in 2023 \_\_\_ Date plan started \_\_\_/\_\_\_/\_\_\_  
Type of plan: **Taxpayer** ( ), **Spouse** ( ), or **Family** ( ) Please check one

6. Did you incur **moving expenses** due to a change in job location? \_\_\_\_\_  
 Were you a member of the armed forces during time of move? \_\_\_\_\_  
 Number of miles from your **old home** to your **new workplace** \_\_\_\_\_  
 Number of miles from your **old home** to your **old workplace** \_\_\_\_\_  
 Total cost of shipping household goods (movers, U-Haul etc.) \$ \_\_\_\_\_  
 Cost to “store” household goods & effects (up to one month) \$ \_\_\_\_\_  
 Total miles driven as result of move (include round trip): \_\_\_\_\_

Gasoline \$ \_\_\_\_\_ Parking Fees & Tolls \$ \_\_\_\_\_ Lodging \$ \_\_\_\_\_  
 Airfare \$ \_\_\_\_\_ Rental Vehicles \$ \_\_\_\_\_

If your employer **paid for** or **reimbursed** you for any moving expenses, please obtain Form 4782 from your employer and staple to this page. (**mandatory**)

7. If **self-employed**, and neither you nor your spouse were eligible to participate in an employer sponsored or subsidized health insurance plan, enter total amount of health insurance premiums paid on behalf of you, your spouse and dependents:

Total amount of **SE health** insurance premiums paid during 2023: \_\_\_\_\_

8. Did you make any **Qualified Energy-Efficient Improvements** to your primary residence? (i.e. heat pumps, A/C, solar windows, etc.)

Type \_\_\_\_\_ Date \_\_\_\_\_ Amount \$ \_\_\_\_\_

9. Did you pay **Alimony** to an ex-spouse during 2023? ( ) Yes ( ) No

Amount Paid: \$ \_\_\_\_\_ Ex-spouse's **Soc Sec No.** \_\_\_\_ - \_\_\_\_ - \_\_\_\_

10. Did you pay for **Child Day Care** expenses during the last tax year? (2023)

( ) Yes ( ) No (If yes, complete **all** information below to receive credit)

Name of childcare provider: \_\_\_\_\_

Address: \_\_\_\_\_

Employer **ID# of Social Security No.** of provider: \_\_\_\_\_

Amount paid to provider: \$ \_\_\_\_\_

Name of childcare provider: \_\_\_\_\_

Address: \_\_\_\_\_

Employer **ID# of Social Security No.** of provider: \_\_\_\_\_

Amount paid to provider: \$ \_\_\_\_\_

Name of childcare provider: \_\_\_\_\_

Address: \_\_\_\_\_

Employer **ID# of Social Security No.** of provider: \_\_\_\_\_

Amount paid to provider: \$ \_\_\_\_\_

\*(**Names of children** care was provided for): \_\_\_\_\_

Was childcare service performed in your home or provider's? \_\_\_\_\_

Amount of Child Dependent Care **benefits** received from your employer: \$ \_\_\_\_\_

11. Qualified **Adoption** expenses paid: (**legal fees, etc.**).....\$ \_\_\_\_\_

12. Did you pay any "**Foreign**" income taxes to another country during 2023? \_\_\_\_\_

Amount paid: \$ \_\_\_\_\_ (*Please attach documentation; ex: 1099 INT/DIV*)

13. Did you pay any one **household employee** cash wages of \$2,600 or more during

2023? ( ) Yes ( ) No

14. Did you purchase certain types of fuel such as **Gasoline, Diesel or Gasohol** for "off-highway" business use such as: (farming, heating, or aviation)? \_\_\_\_\_

Business Use: \_\_\_\_\_ Fuel type: \_\_\_\_\_ No. of gallons purchased: \_\_\_\_\_

15. Are you a "hybrid car" owner and purchased it in 2023? \_\_\_\_\_ make/model \_\_\_\_\_

**Medical Expenses:** (Unreimbursed/Out of Pocket)

- 1. Prescription drugs & medication.....\$ \_\_\_\_\_
- 2. Health Insurance Premiums (including Medicare Part B) .....\$ \_\_\_\_\_  
Do Not Include premiums paid with PRE-Tax dollars (i.e.: employer plan)
- 2a. Long-Term Care Insurance Premiums.....\$ \_\_\_\_\_
- 3. Fees for Doctors, Dentists, etc..... \$ \_\_\_\_\_
- 4. Hospitals, clinics, etc.....\$ \_\_\_\_\_
- 5. Lab and X-ray fees.....\$ \_\_\_\_\_
- 6. Eyeglasses and contact lenses.....\$ \_\_\_\_\_
- 7. Medical Equipment and supplies.....\$ \_\_\_\_\_
- 8. Total (round trip) miles driven for medical purposes.....\$ \_\_\_\_\_
- 9. Ambulance fees & other medical transportation costs.....\$ \_\_\_\_\_
- 10. Lodging due to medical necessity (*up to \$50 per night per person*)..\$ \_\_\_\_\_
- 11. Home improvement (**due to medical necessity**).....\$ \_\_\_\_\_  
(Fair Market Value of home before improvement): \$ \_\_\_\_\_  
(Fair Market Value of home after improvement): \$ \_\_\_\_\_
- 12. Expenses for qualified long-term care (*nursing home etc.*).....\$ \_\_\_\_\_  
Health or Medical Savings Account distributions received in 2023 \$ \_\_\_\_\_

**Taxes Paid:** (Do Not include tax paid on “rental properties”)

- 13. a) Amount of additional **state/local** income taxes paid when you filed your 2023 **state/local** income tax return(s) during 2023:.....\$ \_\_\_\_\_  
b) **State SALES tax** paid for “non-consumption” purchases such as “motor vehicles” and “boats” paid in 2023 (Include receipts) \$ \_\_\_\_\_
- 14. Real estate taxes paid on your primary residence.....\$ \_\_\_\_\_
- 15. Real estate taxes paid on second home or vacation property..... \$ \_\_\_\_\_
- 16. Real estate taxes paid on land, vacant lots, etc.,.....\$ \_\_\_\_\_
- 17. Vehicle registration fees (**if based on “value” of vehicles**).....\$ \_\_\_\_\_
- 18. Other personal property taxes paid (excluding “sales tax”).....\$ \_\_\_\_\_
- 19. Other Taxes:  
\_\_\_\_\_.....\$ \_\_\_\_\_

**Interest Paid:** (Do Not include interest paid on “rental properties”)

\*(Provide copies of all Form(s) **1098** and complete below):

- 20. Home mortgage interest reported to you on Form 1098.....\$ \_\_\_\_\_
- 21. Second Home or Vacation Home mortgage interest.....\$ \_\_\_\_\_
- 22. Second mortgage and/or home equity loan interest.....\$ \_\_\_\_\_
- 23. Home mortgage interest not reported to you on Form 1098.....\$ \_\_\_\_\_  
(If paid to an **individual**, provide name, address, & social security number):

Name: \_\_\_\_\_ Soc Sec # \_\_\_\_\_  
Address: \_\_\_\_\_

**Interest Paid, cont.:**

1. Total Loan Discount “**Points**” paid on a refinanced mortgage: \$ \_\_\_\_\_  
 Starting date of refinanced loan.....    /    /     
 Term of loan (number of years) ..... \_\_\_\_\_  
 Purpose of loan.... \_\_\_\_\_
2. Other points paid **not** reported on Form 1098 .....\$ \_\_\_\_\_
3. **PMI** (Private Mortgage Insurance paid on 1<sup>st</sup> mortgages acquired in 2023, main home) \$ \_\_\_\_\_
4. Investment interest expense paid on money borrowed for the \_\_\_\_\_ purchase of  
 investments, such as (stocks, bonds, margin accounts and other income producing  
 property excluding rental properties);  
 Amount paid.....\$ \_\_\_\_\_

**Charitable Contributions:**

(Gifts by cash, checks, or payroll deductions):

**New Law:** Must have and keep cancelled check, account statement, or written acknowledgement from charity for all cash amounts donated to charitable organizations for the donation to be deductible. (Do not include these.)

5. Charitable contributions paid by **cash, credit cards, or checks**\$ \_\_\_\_\_
6. Charitable contributions through payroll deductions.....\$ \_\_\_\_\_
7. Total miles driven for charitable purposes.....\$ \_\_\_\_\_
8. Parking fees, tolls, and local transportation (charitable).....\$ \_\_\_\_\_

**Non-cash Charitable Contributions:** (*All property items donated*)

9. Name & Address of Donee Organization	Description of Items Donated
A _____	_____
_____	_____
B _____	_____
_____	_____
C _____	_____
_____	_____
D _____	_____
_____	_____
E _____	_____
_____	_____

(non-cash contributions continued next page)



**Non-cash Charitable Contributions, cont.:**

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f). **However**, be sure to complete columns c, g, and h.

(c) Date of Contribution	(d) Date Acq'd (month, yr)	(e) How Acquired	(f) Donor's Cost	(g) Fair Market Value	(h) *Method for Fair Market Value
A ___/___/23	___/___	_____	\$ _____	\$ _____	_____
B ___/___/23	___/___	_____	\$ _____	\$ _____	_____
C ___/___/23	___/___	_____	\$ _____	\$ _____	_____
D ___/___/23	___/___	_____	\$ _____	\$ _____	_____
E ___/___/23	___/___	_____	\$ _____	\$ _____	_____

\* Examples of methods used in determining FMV include: Appraisal, Thrift Shop, Catalog, or Comparable Sales

\* Items (or groups of similar items) for which you claimed a deduction for more than \$5,000 per item or group may require a "certified written appraisal". Attach copy of complete appraisal to this page if applicable.

**Casualties and Thefts:** (Please Check Below):

Personal Use Property ( ) **OR** Trade/Business Use Property ( )

1. Description of properties (show **type**, **location** and **date** occurred for each):

Property A \_\_\_\_\_ \_\_\_/\_\_\_/23  
 Property B \_\_\_\_\_ \_\_\_/\_\_\_/23  
 Property C \_\_\_\_\_ \_\_\_/\_\_\_/23  
 Property D \_\_\_\_\_ \_\_\_/\_\_\_/23

*Most Miscellaneous Deductions subject to 2% of Adjusted Gross Income (AGI) have been Eliminated by the Tax Cuts and Jobs Act of 2017*

*\*Special Exceptions may apply to the following Miscellaneous Deductions\**

1. Federal estate tax paid on decedent's income reported on this return....\$ \_\_\_\_\_
2. Gambling losses (to the extent of gambling income).....\$ \_\_\_\_\_  
 (Include Form W-2G "Certain Gambling Winnings")

**Sole Proprietorship:**

\*(Do not report income and deductions from Corporations or Partnerships here)

**NOTE:** Please complete a separate page for “*each*” business activity.

1. Check Ownership.....( ) Taxpayer ( ) Spouse ( ) Joint
2. Name of Proprietor..... Soc Sec # \_\_\_\_\_
3. Type of Business..... Product or Service \_\_\_\_\_
4. Business Name..... Employer ID# \_\_\_\_\_
5. Business Address..... \_\_\_\_\_
6. Accounting Method: ( ) Cash ( ) Accrual ( ) Other (*specify*) \_\_\_\_\_
7. Did you ‘**actively & materially**’ participate in the operation of this business during **2023**? ( ) Yes ( ) No
8. Date you started this business: \_\_\_/\_\_\_/\_\_\_
9. Did you sell or fully dispose of this business to an unrelated person during the past tax year? ( ) Yes ( ) No **Date Sold** \_\_\_/\_\_\_/\_\_\_
10. If you sold any business property or equipment, complete worksheet on page (4).
11. Is your investment in this business **100%** (meaning no partners)? ( ) Yes ( ) No

**Income:** (*Do not include state sales tax collected as income*)

12. Gross Income or Sales (*include amounts received from 1099-MISC*) \$ \_\_\_\_\_
13. Returns and allowances (*refunds to customers*) if included in Gross Income figure above:.....\$ \_\_\_\_\_

**Cost of Goods Sold- (if applicable)**

14. Method used to value closing inventory:  
( ) Cost ( ) Lower of cost or market ( ) Other (**attach explanation**)
15. Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ( ) Yes ( ) No If ‘**Yes,**’ attach explanation Exclude inventory purchased/used for personal use!
16. **Inventory** at beginning of year: (if different from last year’s closing inventory, attach explanation).....\$ \_\_\_\_\_
17. **Purchases** (cost of items for resale to customers).....\$ \_\_\_\_\_
18. **Cost of Contract Labor**(do not include wages paid to employees) \$ \_\_\_\_\_
19. **Cost of Materials and supplies**.....\$ \_\_\_\_\_
20. **Inventory at end of year** (cost of items unsold as of December 31, 2023)....\$ \_\_\_\_\_

**Miscellaneous Business Income:**

21. **Other Income** (ex: federal/state gas tax credit/refund, state sales tax allowance) \$ \_\_\_\_\_  
(*Report business operating expenses on next page*)....

**Business Operating Expenses:**

- 22. Advertising.....\$ \_\_\_\_\_
- 23. Bad debts from sales or services (*if included in gross income reported*).. \$ \_\_\_\_\_
- 24. Car and truck expenses (**complete vehicle worksheet on next page**).....\$ \_\_\_\_\_
- 25. Commissions and fees.....\$ \_\_\_\_\_
- 26. Depletion ..... \$ \_\_\_\_\_
- 27. Equipment, Furniture, Machinery, or Tools (*complete asset worksheet on page 21*)...\$ \_\_\_\_\_
- 28. Employee benefit programs.....\$ \_\_\_\_\_
- 29. Insurance (example: business liability, workman’s comp).....\$ \_\_\_\_\_
- 30. Interest:
  - a. Mortgage (paid to banks, on business property.) .....\$ \_\_\_\_\_
  - b. Other (business loans, business credit cards, etc.).....\$ \_\_\_\_\_
- 31. Legal and professional services.....\$ \_\_\_\_\_
- 32. Office expenses (example: Letterhead, stationery, paper, pens, etc.)..... \$ \_\_\_\_\_
- 33. Pension and profit-sharing plans.....\$ \_\_\_\_\_
- 34. Rent or lease:
  - a. Vehicle and machinery.....\$ \_\_\_\_\_
  - b. Other business property (example: Office, storage, land, etc.) ..\$ \_\_\_\_\_
- 35. Repairs and maintenance (*excluding vehicles*)..... \$ \_\_\_\_\_
- 36. Supplies (not included in ‘**cost of goods sold**’)... \$ \_\_\_\_\_
- 37. Taxes & Licenses:
  - a. FICA and Medicare (‘**matching**’ payroll taxes, paid on behalf of employees) \$ \_\_\_\_\_
  - b. Federal Unemployment Taxes (FUTA)..... \$ \_\_\_\_\_
  - c. State Unemployment Taxes..... .\$ \_\_\_\_\_
  - d. Tangible Business Property Taxes (paid to local city/county).....\$ \_\_\_\_\_
  - e. License (*Occupational, etc*)..... \$ \_\_\_\_\_
- 38. Travel/Out of town (airfare, lodging, rental cars, taxi, etc.).....\$ \_\_\_\_\_
- 39. Meals and Entertainment..... \$ \_\_\_\_\_  
 (Number of days you were *out of town* ‘overnight’ on business):.....            days
- 40. Utilities (electric, gas, water, heat, etc.) “**Do not include your home.**” \$ \_\_\_\_\_
- 41. Wages (**employee**)..... \$ \_\_\_\_\_
- 42. Employment credits (‘Jobs Credit’)... \$ \_\_\_\_\_
- 43. **Other Expenses:**
  - a. Bank service charges/credit card fees.....\$ \_\_\_\_\_
  - b. Business phone and long distance.....\$ \_\_\_\_\_
  - c. Cellular phone (\_\_\_% used for business)? **Total expense** for year.. \$ \_\_\_\_\_
  - d. Dues and business publications/subscriptions..... \$ \_\_\_\_\_
  - e. Education (*tuition, books; business related to maintain or improve existing business.*)  
 (**Do not** include education expenses incurred to start your business)\$ \_\_\_\_\_
  - f. \_\_\_\_\_..... \$ \_\_\_\_\_
  - g. \_\_\_\_\_..... \$ \_\_\_\_\_
  - h. \_\_\_\_\_..... \$ \_\_\_\_\_

**Business Vehicle Expense Worksheet:**

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle#3</u>
44. Make & model of vehicle.....	_____	_____	_____
45. Do you <u>own</u> or <u>lease</u> vehicle?.....	_____	_____	_____
46. Date first used for business:.....	__/__/__	__/__/__	__/__/__
47. Type of vehicle (car, truck, etc.)....	_____	_____	_____
48. <u>Total</u> miles driven for the year.....	_____	_____	_____
49. <u>Business</u> miles driven for year...	_____	_____	_____
50. <u>Commuting</u> miles driven/year.....	_____	_____	_____
51. Other <u>personal</u> miles driven.....	_____	_____	_____
52. Is another vehicle available for Personal use?.....	__yes __no	__yes __no	__yes __no
53. Was the vehicle available for personal use during 'off-duty' hours?.....	__yes __no	__yes __no	__yes __no
54. Was the vehicle used primarily by a more than 5% owner or related person?.....	__yes __no	__yes __no	__yes __no
55. Did you use more than one vehicle simultaneously (at the same time) for your business?.....	__yes __no	__yes __no	__yes __no
56. Is there evidence to support the business use claimed?.....	__yes __no		
57. If 'Yes,' is the evidence written?.....	__yes __no		

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**Actual Vehicle Expenses:**

*(Do not complete if taking the "Standard Mile Allowance")*

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
58. Gas, oil, repairs, insurance.....	\$ _____	\$ _____	\$ _____
59. Vehicle registration fees.....	\$ _____	\$ _____	\$ _____
60. Vehicle <u>lease</u> payments (year)....	\$ _____	\$ _____	\$ _____
61. Date lease began:.....	__/__/__	__/__/__	__/__/__
62. Period ( <u>term</u> ) of lease.....	____(yrs)	____(yrs)	____(yrs)
63. Parking fees and tolls.....	\$ _____	\$ _____	\$ _____
64. <u>Interest</u> paid on vehicle.....	\$ _____	\$ _____	\$ _____
65. Vehicle purchase date.....	__/__/__	__/__/__	__/__/__
66. Vehicle purchase price/basis.....	\$ _____	\$ _____	\$ _____
67. Date vehicle was sold:.....	__/__/__	__/__/__	__/__/__
68. Sales price of vehicle ( <b>if sold</b> )...	\$ _____	\$ _____	\$ _____
69. Expenses of sale (advertising, etc.)	\$ _____	\$ _____	\$ _____

**Equipment and Other Assets Purchases for Business:**

70. If you purchased any “assets” such as **computers, software, office equipment, furniture, tools, or machinery** for use in your business during the past year, complete the following:

<b>Date Purchased:</b>	<b>Asset:</b>	<b>Price:</b>	<b>Percent of Business use:</b>
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %
___/___/23	_____	\$ _____	_____ %

**Note:** (If you converted personal property items to business use, under the heading ‘Date Purchased,’ indicate date when asset was first used for business and, under the heading ‘Price’, indicate fair market value of asset on date of first business use)

**Business Use of Your Home:**

- 71. Did you maintain an office in your home that was used **regularly** and **exclusively** for your business including administrative or mgmt. functions? ( ) Yes ( ) No
- 72. Was your office in home the **principal place** of business and used for any business purpose including for the storage of inventory or product samples? ( ) Yes ( ) No
- 73. Was your office in home the place where you **met** or **dealt** with your patients, clients or customers in the normal course of your trade or business? ( ) Yes ( ) No

(If you answered ‘Yes’ to questions #71 and #72, (or) #73, complete **Home Office Section** on next page.)

**Home Office Deductions for Business:**

- 74. Total square feet of office area in home..... \_\_\_\_\_ sq. ft.
- 75. Total square feet of entire home..... \_\_\_\_\_ sq. ft.
- 76. Was your home used for child day care business? ( ) Yes ( ) No

(If 'yes', complete the following):

- a. Number of hours per day used for day care..... \_\_\_\_\_
  - b. Number of days per week used for day care..... \_\_\_\_\_
  - c. Number of weeks used for day care during 2023..... \_\_\_\_\_
77. What percent (%) of your gross business income is derived from the **business use of your home**?..... ( \_\_\_\_ %)

**KEY:** (a) **Direct** column = expenses the **ONLY** apply 100% to your Home Office  
 (b) **Indirect** column = expenses that benefit the **entire** house **including** office

	(a) <b>Direct</b>	(b) <b>Indirect</b>
78. <b>Interest</b> paid on first mortgage.....	\$ _____	\$ _____
79. <b>Interest</b> paid on 2 <sup>nd</sup> mtg./home equity loans. \$ _____	\$ _____	\$ _____
80. <b>Real Estate Taxes</b> paid on home.....	\$ _____	\$ _____
81. <b>Homeowner's Insurance</b> .....	\$ _____	\$ _____
82. <b>Renter's Insurance</b> .....	\$ _____	\$ _____
83. <b>Repairs and Maintenance</b> .....	\$ _____	\$ _____
84. <b>Utilities</b> (electric, gas, water, & heat).....	\$ _____	\$ _____
85. <b>Rent</b> paid (during period of "office use"-total amt) ..	\$ _____	\$ _____
86. <b>Other</b> expenses:		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
87. <b>Date first used</b> "office in your home".....		____/____/____
88. <b>Cost of home</b> (purchase price plus improvements).....	\$ _____	
89. <b>Land Value</b> (at time of purchase).....	\$ _____	
90. <b>Home Improvements</b> made <u>last year</u> : ( Date, Description & Amount) ( Do not include amounts for painting, maintenance, or repairs here)		
____/____/23	\$ _____	\$ _____
____/____/23	\$ _____	\$ _____
____/____/23	\$ _____	\$ _____
____/____/23	\$ _____	\$ _____
____/____/23	\$ _____	\$ _____

**Type of Real Estate:**

1. Description: (ex. **Single family home, condo, duplex**) and Property Address:  
 A) \_\_\_\_\_  
 B) \_\_\_\_\_  
 C) \_\_\_\_\_  
 D) \_\_\_\_\_
2. Owner of Property: (**Taxpayer, Spouse, or Joint**).....A \_\_\_ B \_\_\_ C \_\_\_ D \_\_\_
3. Enter your ownership percentage (**if less than 100%**)...A \_\_\_ B \_\_\_ C \_\_\_ D \_\_\_
4. Number of days personally used during the year..... ..A \_\_\_ B \_\_\_ C \_\_\_ D \_\_\_
5. Did you actively & materially participate in the operation of each rental property during the tax year?..A \_\_\_ B \_\_\_ C \_\_\_ D \_\_\_
6. **Date** you ceased renting or **sold** this property:.....A \_\_\_ B \_\_\_ C \_\_\_ D \_\_\_

**Income:** (A) (B) (C) (D)

7. Rents received (*total for year*) \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
8. Royalties received.....\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**Expenses:**

9. Advertising.....\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
10. Auto Mileage (log required)..... mi mi mi mi
11. Travel (airfare, lodging).....\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
12. Cleaning and maintenance.....\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
13. Commissions..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
14. Insurance..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
15. Legal & professional fees..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
16. Management fees..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
17. Mortgage interest..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
18. Other interest..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
19. Repairs (*fix items*)..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
20. Supplies..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
21. Taxes (*real estate*)..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
22. Utilities..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
23. Other: (list)  
 a. \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_  
 b. \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
24. **Date first available for rent:** \_\_\_/\_\_\_/\_\_\_ \_\_\_/\_\_\_/\_\_\_ \_\_\_/\_\_\_/\_\_\_ \_\_\_/\_\_\_/\_\_\_
25. Original purchase price:.....\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
26. Original land value:.....\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
27. **Improvements: (2023) Ex: (Construction, Additions, Carpet, Furniture, & Appliances)**  
 a. \_\_\_\_\_ \_\_\_/\_\_\_/23 \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_  
 b. \_\_\_\_\_ \_\_\_/\_\_\_/23 \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_  
 c. \_\_\_\_\_ \_\_\_/\_\_\_/23 \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

- A. Name of proprietor: \_\_\_\_\_ Social Security # \_\_\_\_\_
- B. Principal product (*crop or activity*) \_\_\_\_\_ Employer ID # \_\_\_\_\_
- C. Accounting method:      **(1)** ( ) Cash                      **(2)** ( ) Accrual
- D. Did you actively & 'materially participate' in operation of this business during 2023? \_\_\_\_\_

**Farm Income:**(Report sales of livestock held for **draft, breeding, sport** or dairy purposes on page 4)

- 1. Sales of livestock and other items you bought for resale.....\$ \_\_\_\_\_
- 2. Cost or other basis of livestock & other items reported on line 1... \$ \_\_\_\_\_
- 3. Sales of livestock, produce, grains, & other products you raised.....\$ \_\_\_\_\_
- 4. Total cooperative distributions from Form(s) **1099-PATR**.....\$ \_\_\_\_\_
- 5. Agricultural program payments received.....\$ \_\_\_\_\_
- 6. Amount of Commodity Credit Corporation (CCC) loans received.....\$ \_\_\_\_\_
- 7. Amount of (CCC) loans forfeited or repaid with certificates.....\$ \_\_\_\_\_
- 8. **a** Crop insurance proceeds & certain disaster payments received in 2023 \$ \_\_\_\_\_  
**b** Do you elect to (defer) insurance or payments received to year 2024? \_\_\_\_\_
- 9. Custom hire (machine work) income.....\$ \_\_\_\_\_
- 10. Other income (*including federal & state gasoline or fuel tax credit or refund*).....\$ \_\_\_\_\_

**Farm Expenses:**

- 11. Car/Truck (*see vehicle worksheet, pg. 20*).....
- 12. Chemicals.....\$ \_\_\_\_\_
- 13. Conservation expenses.....\$ \_\_\_\_\_
- 14. Custom hire (machine work).....\$ \_\_\_\_\_
- 15. Depreciation (*see asset worksheet, pg 21*).....
- 16. Employee benefit programs.....\$ \_\_\_\_\_
- 17. Feed purchased.....\$ \_\_\_\_\_
- 18. Fertilizers & lime.....\$ \_\_\_\_\_
- 19. Freight & trucking.....\$ \_\_\_\_\_
- 20. Gasoline, fuel, & oil (*equipment*)\$ \_\_\_\_\_
- 21. Insurance (*equipment, liability, etc*)\$ \_\_\_\_\_
- 22. Interest:  
    **A** Mortgage (*excluding home*).....\$ \_\_\_\_\_  
    **B** Other (*business loans, equip., etc*)\$ \_\_\_\_\_
- 23. Labor hired (*wages/commissions*)..\$ \_\_\_\_\_
- 24. Pension/profit sharing.. \$ \_\_\_\_\_
- 25. Rent or Lease:  
    **a** Vehicles, equipment.. \$ \_\_\_\_\_  
    **b** Other (*land, animals, etc*) \$ \_\_\_\_\_
- 26. Repairs/maintenance....\$ \_\_\_\_\_
- 27. Seeds and plants..... \$ \_\_\_\_\_
- 28. Storage/warehousing....\$ \_\_\_\_\_
- 29. Supplies purchased.... \$ \_\_\_\_\_
- 30. Taxes (*excluding home*)..\$ \_\_\_\_\_
- 31. Utilities (*excluding home*)\$ \_\_\_\_\_
- 32. Veterinary, breeding....\$ \_\_\_\_\_
- 33. Other expenses:  
    **a** \_\_\_\_\_.....\$ \_\_\_\_\_  
    **b** \_\_\_\_\_...\$ \_\_\_\_\_  
    **c** \_\_\_\_\_...\$ \_\_\_\_\_



**Farm Vehicle Expenses:**

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
34. Make & model of vehicle.....	_____	_____	_____
35. Do you <u>own</u> or <u>lease</u> vehicle?.....	_____	_____	_____
36. Date <u>first used</u> for farming:.....	___/___/___	___/___/___	___/___/___
37. Type of vehicle ( <i>car, truck, etc.</i> ).....	_____	_____	_____
38. <u>Total</u> miles driven for year.....	_____	_____	_____
39. <u>Business</u> miles driven for year.....	_____	_____	_____
40. <u>Commuting</u> miles driven/year.....	_____	_____	_____
41. <u>Other personal</u> miles driven.....	_____	_____	_____
42. Is another vehicle available for personal use?.....	___yes ___no	___yes ___no	___yes ___no
43. Was the vehicle available for personal use during 'off-duty' hours?...	___yes ___no	___yes ___no	___yes ___no
44. Was the vehicle used primarily by a more than 5% owner or related person?....	___yes ___no	___yes ___no	___yes ___no
45. Did you use more than one vehicle simultaneously ( <i>at the same time</i> ) for your farming operation?.....	___yes ___no	___yes ___no	___yes ___no
46. Is there evidence to support the business use claimed?.....	___yes ___no		
47. If 'Yes,' is this evidence written?.....	___yes ___no		

**Actual Vehicle Expenses:** (Do not include if taking the "Standard Mile Allowance")

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
48. Gas, oil, repairs, insurance.....	\$ _____	\$ _____	\$ _____
49. Vehicle registration fees.....	\$ _____	\$ _____	\$ _____
50. Vehicle <u>lease</u> payments (year).....	\$ _____	\$ _____	\$ _____
51. Date lease began: .....	___/___/___	___/___/___	___/___/___
52. Period ( <u>term</u> ) of lease..... (yrs)	_____ (yrs)	_____ (yrs)	_____ (yrs)
53. Parking fees and tolls.....	\$ _____	\$ _____	\$ _____
54. <u>Interest</u> paid on vehicle.....	\$ _____	\$ _____	\$ _____
55. Vehicle purchase date:.....	___/___/___	___/___/___	___/___/___
56. Vehicle purchase price/basis.....	\$ _____	\$ _____	\$ _____
57. Date vehicle was sold:.....	___/___/___	___/___/___	___/___/___
58. Sales price of vehicle ( <i>if sold</i> ).....	\$ _____	\$ _____	\$ _____
59. Expenses of sale ( <i>advertising, etc.</i> )....	\$ _____	\$ _____	\$ _____

**Equipment and Other Assets Purchased for Farm:**

**60.** If you purchase any farm “assets” such as equipment, machinery, tractors, farm buildings, or barns during the past year complete the following:

<b>Date Purchased:</b>	<b>Asset:</b>	<b>Price:</b>	<b>Percent of Business use:</b>
__/__/23	_____	\$ _____	_____ %
__/__/23	_____	\$ _____	_____ %
__/__/23	_____	\$ _____	_____ %
__/__/23	_____	\$ _____	_____ %
__/__/23	_____	\$ _____	_____ %
__/__/23	_____	\$ _____	_____ %
__/__/23	_____	\$ _____	_____ %
__/__/23	_____	\$ _____	_____ %

**Note:** (If you converted personal property items to ‘farm’ use, under the heading ‘Date Purchased’, indicated date when asset was first used for farm operation and, under the heading ‘Price’, indicate fair market value of asset on date of first ‘farm’ use)

1. Amount of **student loan interest** paid during 2023 (Higher Education) \$ \_\_\_\_\_

2. Amount of “qualified” **college tuition expenses** paid for or on behalf of **taxpayer, spouse, or dependent during 2023** *Re: Hope Credit/Lifetime Learning Credit, Tuition Deduction, etc.)*

Student: \_\_\_\_\_ Date of Freshman Year: \_\_/\_\_/\_\_ Tuition: \$ \_\_\_\_\_

Student: \_\_\_\_\_ Date of Freshman Year: \_\_/\_\_/\_\_ Tuition: \$ \_\_\_\_\_

Student: \_\_\_\_\_ Date of Freshman Year: \_\_/\_\_/\_\_ Tuition: \$ \_\_\_\_\_

Student: \_\_\_\_\_ Date of Freshman Year: \_\_/\_\_/\_\_ Tuition: \$ \_\_\_\_\_

3. State 529 Plan Contributions: (Name of Sponsoring Plan: \_\_\_\_\_) \$ \_\_\_\_\_

**Additional Information and Comments:** (Use additional piece of paper if necessary)

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**IAS Tax Institute**  
**PO Box 915109, Longwood, FL 32791**

**Tax Return Preparation Fee Schedule**

<u>Description of Service</u>	<u>Service Price</u>
Form 1040 - U.S Individual Income Tax Return	\$50.00
Form 1040X - Amended U.S. Individual Income Tax Return	\$150.00
Schedule A - Itemized Deductions	\$40.00
Schedule B - Interest & Dividend Income (\$5.00 per entry, \$40 minimum)	\$40.00
Schedule C - Profit or Loss From Business	\$125.00
Schedule D - Capital Gains & Losses	\$60.00
Schedule E - Supplemental Income & Loss	\$60.00
Schedule E - Rental Income	\$40.00
Schedule E - Page 2	\$40.00
Schedule EIC - Earned Income Credit	\$50.00
Schedule F - Farm Income & Expenses	\$125.00
Schedule SE - Self-Employment Tax	\$40.00
Form 2106 - Employee Business Expenses	\$40.00
Form 2441 - Child & Dependent Care Expenses	\$40.00
Form 3903 - Moving Expenses	\$40.00
Form 4562 - Depreciation and Amortization	\$60.00
Form 4797 - Sales of Business Property	\$40.00
Form 4835 - Farm Rental Income and Expenses	\$40.00
Form 5329 - Additional Tax/Penalties on Retirement Plan Distributions	\$40.00
Form 6251 - Alternative Minimum Tax- Individuals	\$60.00
Form 6252 - Installment Sale Income	\$40.00
Form 8283 - Non-cash Charitable Contributions	\$60.00
Form 8582 - Passive Activity Loss Limitations	\$40.00
Form 8606 - Nondeductible IRA Contributions, Distributions, & Basis	\$40.00
Form 8829 - Expenses for Business Use of Your Home	\$40.00
Form 8863 - Education Credits	\$40.00
Form 8867 - Paid Preparer Due Diligence Checklist	\$40.00
Form 8889 - Health Savings Accounts	\$40.00
Form 8917 - Education Tuition & Fees Deduction	\$40.00
Form 8949 - Sales and Other Dispositions of Capital Assets (\$12.00 per entry, \$60 minimum)	\$60.00
Form 8962 - Premium Tax Credit (PTC)	\$60.00
Form 8965 - Health Coverage Exemptions	\$60.00
Form 8995 - Qualified Business Income Deduction	\$40.00
All Other Forms/Schedules	\$40.00
State Return (Each)	\$99.00
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<b>CORPORATIONS/PARTNERSHIPS/TRUSTS</b>	
Form 1120 or 1120S - Corporate Tax Return (each)	\$699.00
State Corporation Tax Return	\$199.00
Form 1065 - U.S. Partnership Tax Return (each)	\$699.00
Form 1041 - U.S. Income Tax Return for Estates & Trusts (each)	\$699.00
Additional bookkeeping and or "organization time" billed per hour @	\$60.00