



7001 Johnnycake Road ~ Suite 208
Windsor Mill, MD 21244
info@waddytax.com
Phone: (410) 298-0300 | Fax: (410) 869-0300

WADDY TAX & ACCOUNTING SERVICES

January 23, 2023

Dear :

Happy New Year! Income tax time is just around the corner!

If you have not completed the online survey yet, please take a brief moment to fill out our survey here:
<http://waddytax.com/survey>

As a reminder, our new 2023 rates are as follows:

- Individual Tax Returns require a minimum investment of \$1,000
- Individual Tax Returns with Schedule C require a minimum investment of \$1,800
- All business returns require a minimum investment of \$2,300

The enclosed packet has been prepared to assist you in gathering information for your 2022 tax return. Please review the entire packet and answer any questions that apply.

If you would like to schedule your appointment online feel free to request a date and time here:
<http://calendar.waddytax.com>

At this time, all of our appointments will be virtual due to Covid-19 to ensure the safety of our families, staff, customers, and communities.

Certain lines in the packet contain information from last year's return. You do not need to change the dollar amounts from last year; these figures are provided for reference only.

Here are some of the changes that may affect your 2022 Tax Return.

- The Child and Dependent Care Credit is no longer refundable.
- The maximum amount of childcare expenses the taxpayer can claim is \$3,000 for one qualifying person and \$6,000 for two or more qualifying persons.
- The aggregate cost of any section 179 property that a taxpayer elects to treat as an expense cannot exceed \$1,080,000 (§ 179(b)(1)).
- The cost of any sport utility vehicle that may be taken into account under section 179 cannot exceed \$27,000.
- We include Protection Plus \$ 1 Million Tax Audit Defense and identity theft restoration services with all of our 1040 tax returns. If you receive a tax notice or suspect an identity theft incident, simply give us a call and we'll handle the rest.

Upload this completed packet and all supporting documents, including W-2 and 1099 statements, to our Secure Portal (<http://portal.waddytax.com>) prior to your tax-preparation appointment.

We appreciate your trust in our business. Contact our office at (410)298-0300 if you have any questions or need additional information.

Sincerely,

Eric Waddy
WADDY ACCOUNTING SERVICES



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WADDY TAX & ACCOUNTING SERVICES

January 23, 2023

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (410)298-0300.

Sincerely,

Eric Waddy
WADDY ACCOUNTING SERVICES



WADDY TAX & ACCOUNTING SERVICES

January 23, 2023

Subject: Preparation of Your 2022 Tax Returns

:

Thank you for choosing WADDY ACCOUNTING SERVICES to assist you with your 2022 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

1. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please ask us any questions before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3rd party consultations it will be limited to those tasks we deem necessary for preparation of the returns will be billed at our standard billing rate of \$250 per hour, billed in 1/4 hour increments.

Tax Preparer Responsibilities

3. We will prepare your 2022 Federal and State(s)/Cities: _____ Individual Income Tax Form 1040 and related Federal and Specific State(s)/Cities individual Form 1040 income tax return schedules from information you furnish us. We will not audit, review, compile or otherwise verify the data you submit although we may ask you to clarify some of the information. Our minimum fee to prepare an individual federal tax return is \$1,000 plus any hourly charges incurred as discussed in number 2 above. We are not responsible for returns prepared by other preparers. If you have taxable activity in a state/city other than that specifically listed you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing us of the applicable states. We will prepare only those state returns specifically listed above.

4. We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies listed in this letter. Any other required services, forms or other actions on our part require a separate engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) of which you have requested in paragraph 3 above. Our firm is available under the terms of a separate engagement letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.

Taxpayer Responsibilities

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

6. If you and/or your entity have a financial interest in any foreign accounts, you are responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. US citizens are required to report worldwide income on their US tax return.

7. In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926); and, for taxable years beginning after March 18, 2018, if you hold foreign financial assets with an aggregate value exceeding \$50,000 (Form 8938). Therefore, if you fall into one of the above categories you may be required to file one of the above listed forms. Failure to timely file may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

8. You acknowledge that have reported all 2022 income you received including barter, crypto-currency, consumer-to-consumer activity, cash based revenues and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable required Forms W-2 and W-3 with the Social Security Administration and IRS for business employees or home-workers. Crypto-currency: Congress and the IRS are very aggressively pursuing cryptocurrency activity, reporting and tax situations. Failure to report crypto-currency activity of any type, including sales, staking, mining, lending, NFT activity, trades and other activities must be reported on your return, so you also acknowledge that you have reported all crypto currency activity to us.

9. Our fee does include responding to inquires by taxing authorities through Protection Plus. All taxpayers that file their individual tax return with us have complete access to our expert tax audit defense team. In the unlikely event you receive a tax notice from the IRS or State, our Protection Plus audit defense team will provide up to \$1,000,000 in services to find a resolution. However, our fee does not cover examinations, for which you will be separately billed for time and expenses involved. We are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter.

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions for three years from the filing date. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items. We do not automatically file tax extensions for clients-you must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We must receive your information by April 1 in order to complete your return in a timely manner and information received after that date may cause your return to be extended and completed after the April 15 due date. Failure to file an extension may make you subject to various penalties and interest. If your return is extended it does not relieve you from paying any tax due on the due date, or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

11. When a self-employed taxpayer reduces taxable income there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents. Additionally, new state laws regarding the collection of sales tax by online sellers require separate registration, collection, filing and payment with many states at low activity levels. We were not engaged to, nor did we, determine whether individual state sales tax rules apply to your business. Failure to register and file with an appropriate state may expose you to severe penalties.

12. Privacy laws established by the IRS prohibited from providing confidential information or copies to anyone than you without your specific, written authorization. To comply with these new regulations we provide all copies of all returns to you in secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

13. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

14. It is our policy to keep records related to this engagement for three years after which they are destroyed. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for three years for possible future use, including potential examination by any government or regulatory agencies. Prior to each tax filing season we send client organizers to most of our clients as a convenience to assist them with gathering their tax information. If you change email addresses or do not wish to receive an organizer, please notify us or we will send the organizer to the email address we used on your prior year's tax return.

15. In the interest of facilitating our service to you, we utilize a secure web portal. Your use of this portal must comply with our standard of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 60 days after the earlier of your or our termination of service under this agreement, unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best effort to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement.

16. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered.

17. Payments for billings are due upon receipt and billings become delinquent if not paid within 30 days of the invoice date. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. If billings are not paid within 60 days of the invoice date, at our election, we may stop all work at our discretion until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

18. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

19. From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification our insurance carriers as well as the state board of accountancy prohibit us from signing any such document and any third party request to do so is a violation of those rules prohibiting us, by law, from the issuance of an opinion without performing an audit. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

20. Notwithstanding anything contained herein, both the accountant and client agreed that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into in Accountant's office located in Baltimore County, MD, USA, and Baltimore County, MD, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the laws of Maryland.

21. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

22. While we are, of course, available to provide you with tax and business planning services, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into writing for you.

23. We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

Sincerely,

Eric Waddy
WADDY ACCOUNTING SERVICES

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer

Date

Spouse

Date

CONSENT TO USE OF TAX RETURN INFORMATION

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the preparation and filing of your tax return. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. If we obtain your signature on this form by conditioning our service on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

I/We, hereby consents to the use by WADDY ACCOUNTING SERVICES of any and all tax return information contained in the taxpayer's federal income tax returns (Forms 1040, 1040NR, and supporting schedules) for the purpose of mailing, including electronic transmission, to the taxpayer information pertaining to:

- Newsletters of accounting firm/preparer.
- Newsletters of affiliated financial planning firm to the accounting firm/preparer.
- Press releases and published articles of accounting firm/preparer.
- Upcoming seminars, webinars, and webcasts.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security Number ("SSN"). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States that will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. Section 7216) to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, Federal agencies may not be able to enforce U.S. laws that protect the privacy of your tax return information against a tax return preparer located outside of the U.S. to which the information is disclosed.

The tax information may not be disclosed or used by WADDY ACCOUNTING SERVICES for any purpose other than that permitted by this consent document.

Alternative expiration date requested if not December 31, 2023: _____.

Taxpayer _____ Date: _____

Spouse _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484 by email at complaints@tigta.treas.gov.

Checklist

Name:

SSN:

Checklist

This check list is provided to help you gather necessary information for us to prepare your 2022 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2021 tax year.

State and city refunds and other government payments (Form 1099-G)

- Unemployment compensation

Credit card, debit card, and third party network transactions (Form 1099-K)

- Reportable payment transactions

Other Income (provide supporting documentation for income received for the following items)

- Sale of assets or property
 Cancellation of debt
 Other income _____

Payments (provide supporting documentation for payments made for the following items)

- Educator classroom expenses
 Employee business expenses
 Contributions to a Health Savings Account
 Expenses related to work relocation with the military
 Alimony
 Student loan interest
 Refunded student loan interest payments
 Student loan forgiveness
 Tuition and fees for higher education
 Expenses related to child or dependent care
 Contributions to a Retirement Savings Account
 Medical and dental expenses
 Real estate taxes
 Other state and local taxes
 Mortgage interest
 Investment interest
 Cash contributions
 Noncash contributions
 Unreimbursed employee expenses
 Investment expenses
 Gambling losses
 Other payments _____

Questionnaire

Name:

SSN:

Questionnaire

Personal Information

Yes No

- Did your marital status change during the year?
If "Yes," explain _____
- If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2022?
- Can you or your spouse be claimed as a dependent by someone else?
- Did your address change during the year?
- Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain _____
- Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?
If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes No

- Did you have any changes in dependents during the year?
If "Yes," explain _____
- Can another person qualify to claim any of your dependents?
- Did you have any childcare expenses during the year?
- Did you have any adoption expenses during the year?
- Did you have any children under age 19 or a full-time student under age 24 with more than \$2,300 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes No

- Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?
If "Yes," provide copies of Form 1095-A.
- Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes No

- Did you receive any tips not reported to your employer?
- Did you receive any disability income during the year?
- Did you cash in any U.S. savings bonds during the year?
- Did you start a new business or purchase any rental property during the year?
- Did you sell an existing business, rental property, or other property during the year?
- Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.
- Did you purchase any gasoline, diesel, or special fuels for off-road business use?
- Did you buy or sell any stocks, bonds, or other investments during the year?
- Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home.
- Did you have a principal residence or a piece of real property foreclosed on during the year?
- Did you abandon a principal residence or a piece of real property during the year?
- Did you refinance your principal home or second home or take a home equity loan during the year?
If "Yes," provide all escrow, closing, and other pertinent documentation and information.
- Did you receive any principal or interest during this year from property sold in prior years?
- Did you rent out your home or use it for business?
- Did you sell, exchange, or purchase any real estate during the year?

Questionnaire

Name:

SSN:

Questionnaire

- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you have any debts canceled or forgiven this year?
- Does anyone owe you money that has become uncollectible?
- Did you purchase a new hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?
If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.
- Did you receive income or incur expenses associated with a fantasy sport league?
If "Yes," provide documentation.
- Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
- Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If "Yes," attach Form 1099-K or Form W-2.
- Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If "Yes," provide documentation.
- Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If "Yes," attach Form 1099-K.
- Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb or HomeAway)?
If "Yes," provide documentation.
- Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
If "Yes," provide documentation.
- Did you receive any other income you have not provided information for with this organizer?
If "Yes," explain _____

Itemized Deduction Information

Yes No

- Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
- Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
- Did you receive any state or local income tax refunds from prior years?
- Did you make any major purchases (vehicle, boat, etc.) during the year?
- Did you pay any real estate property taxes or personal taxes during the year?
- Did you pay mortgage interest during the year?
- Did you make cash donations to charity during the year?
- Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
- Did you donate a boat or vehicle during the year?
If "Yes," attach Form 1098-C.
- Did you have gambling winnings or losses during the year?
- Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
- Did you use your vehicle on the job other than for commuting to work?
- Did you work out of town at any time during the year?

Retirement Information

Yes No

- Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- Did you make any withdrawals or receive distributions from a pension or profit sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- Did you receive any Social Security benefits during the year?

Education Information

Yes No

Questionnaire

Name:

SSN:

Questionnaire

- Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
- Did anyone in your household attend a post-secondary school during the year?
- Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
- Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
If "Yes," provide the amount of interest that was refunded.
- Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No

- Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
- Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?
- Did you have any income from, or pay taxes to, a foreign country?
- Did you receive a Schedule K-3 from a partnership or S corporation?
- Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

- If you have an overpayment of 2022 taxes, do you want the refund applied to your 2023 estimated taxes?
- Did you make any estimated payments toward your 2022 taxes?
- Did you apply an overpayment of your 2021 taxes to your 2022 estimated taxes?
- Do you want to have any refund or balance due directly deposited or withdrawn?
If "Yes," provide a canceled checking or savings slip.
- Do you anticipate your income or withholdings to be different for 2023?

Miscellaneous Information

Yes No

- Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset?
- Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?
If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.
- Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- Did you make gifts to any one person in excess of \$16,000 during the year?
- Yes No**
- If "Yes," are you splitting the gift with your spouse?
- Did you incur moving expenses with the military during the year?
- Did you make any energy-efficient improvements to your main home during the year?
- Are you a business owner who paid health insurance premiums for your employees during the year?
- Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
- Did you make any purchases subject to Use Tax during the year?
If "Yes," provide details.
- Did you receive any notices from the IRS or state taxing authority?
If "Yes," explain _____
- May the IRS discuss your tax return with your preparer?
- Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Other Income and Adjustments

Name: _____

SSN: _____

Other Income

	2022 Taxpayer	2022 Spouse
Social Security Benefits (attach Forms 1099-SSA)	_____	_____
Railroad Retirement Benefits (attach Forms 1099-RRB)	_____	_____
State income tax refund (attach Forms 1099-G)	_____	_____
Alimony received Divorce or separation date _____ Amount _____	_____	_____
Unemployment compensation (attach Forms 1099-G)	_____	_____
Unemployment compensation repaid in 2022	_____	_____
Gambling winnings (attach Forms W2-G)	_____	_____
Alaska Permanent Fund	_____	_____
Jury duty pay	_____	_____
ABLE distributions	_____	_____
Scholarships or grants not reported on Form W-2	_____	_____
Other income: _____	_____	_____
_____	_____	_____
_____	_____	_____

Adjustments

	2022 Taxpayer	2022 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)	_____	_____
Contributions made to a Health Savings Account (HSA)	_____	_____
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents	_____	_____
Alimony paid Name _____ SSN _____ Divorce or separation date _____	_____	_____
Name _____ SSN _____ Divorce or separation date _____	_____	_____
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K	_____	_____
Contributions made to an Individual Retirement Account (IRA)	_____	_____
Contributions made to a Roth IRA	_____	_____
Interest paid on a student loan	_____	_____
Other adjustments: _____	_____	_____

Schedule C - Profit or Loss from Business

Name: _____

SSN: _____

General Business Information

TS _____ Professional product or service _____ Employer ID number _____

Business name _____

Business address, city, state, ZIP _____

Accounting Method: Cash Accrual Other (specify) _____

This business started or was acquired during 2022.

This business was disposed of during 2022.

Select if this business is for:

Professional gambler

Newspaper delivery and you are under 18 years of age

Exempt Notary income

A clergy

Yes No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this business.

If "Yes," did you file Forms 1099 for the individuals?

You received a Paycheck Protection Program (PPP) loan for this business.

If "Yes," was any portion of the loan forgiven?

Income

	2022	2022	
Gross receipts or sales	_____	Other income	_____

Returns & allowances	_____		_____
--------------------------------	-------	--	-------

Expenses

	2022	2022	
Advertising	_____	Repairs & maintenance	_____

Car & truck expenses	_____	Supplies	_____
--------------------------------	-------	--------------------	-------

Commissions & fees	_____	Taxes & licenses	_____
------------------------------	-------	----------------------------	-------

Contract labor	_____	Travel	_____
--------------------------	-------	------------------	-------

Depletion	_____	Total meals	_____
---------------------	-------	-----------------------	-------

Employee benefit programs	_____	Utilities	_____
-------------------------------------	-------	---------------------	-------

Insurance (other than health)	_____	Wages	_____
---	-------	-----------------	-------

Interest - mortgage	_____	Family health coverage payments for taxpayer, spouse or dependents	_____
-------------------------------	-------	---	-------

Interest - other	_____	Other expenses (list)	_____
----------------------------	-------	---------------------------------	-------

Legal & professional services	_____		_____
---	-------	--	-------

Office expenses	_____		_____
---------------------------	-------	--	-------

Pension & profit sharing plans	_____		_____
--	-------	--	-------

Rent or lease (vehicles, machinery, & equipment)	_____		_____
---	-------	--	-------

Rent (other business property)	_____		_____
--	-------	--	-------

Cost of Goods Sold

	2022	2022	
Inventory at beginning of year	_____	Materials & supplies	_____

Purchases	_____	Other costs	_____
---------------------	-------	-----------------------	-------

Cost of personal use items	_____	Inventory at end of year	_____
--------------------------------------	-------	------------------------------------	-------

Cost of labor	_____	<input type="checkbox"/> There was a change in inventory method.	
-------------------------	-------	--	--

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: _____

SSN: _____

General Property Information

TSJ _____

Property description _____

Address, city, state, ZIP _____

Select the property type

- | | | | |
|--|---|------------------------------------|--------------------------------------|
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Vacation / short-term rental | <input type="checkbox"/> Land | <input type="checkbox"/> Self-rental |
| <input type="checkbox"/> Multi-family residence | <input type="checkbox"/> Commercial | <input type="checkbox"/> Royalties | <input type="checkbox"/> Other _____ |

Number of days property was rented _____ Number of days property was used for personal use _____

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied _____

- | | | | |
|--|--------------------------|--------------------------|--|
| <input type="checkbox"/> This property was placed in service during 2022. | Yes | No | Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.

If "Yes," did you file Forms 1099 for the individuals? |
| <input type="checkbox"/> This property was disposed of during 2022. | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> This property is your main home or second home. | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> This property was owned as a qualified joint venture. | <input type="checkbox"/> | <input type="checkbox"/> | |

Income

	2022		2022
Rent income	_____	Royalties from oil, gas, mineral, copyright or patent	_____

Expenses

	Rental unit expenses	Rental <u>and</u> homeowner expenses	
Advertising	_____	_____	If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.
Auto & travel	_____	_____	
Cleaning & maintenance	_____	_____	
Commissions	_____	_____	
Insurance	_____	_____	
Legal & professional fees	_____	_____	
Management fees	_____	_____	
Mortgage interest	_____	_____	
Other interest	_____	_____	
Repairs	_____	_____	
Supplies	_____	_____	
Taxes	_____	_____	
Utilities	_____	_____	If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.
Depletion	_____	_____	
Other expenses	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	

Schedule F - Profit or Loss from Farming

Name: _____

SSN: _____

General Information

TS _____ Principal product _____ Employer ID number _____

Accounting method, if not cash: Accrual

This farm was disposed of during 2022.

Yes No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this farm.

If "Yes," did you file Forms 1099 for the individuals?

You received a Paycheck Protection Program (PPP) loan for this business.

If "Yes," was any portion of the loan forgiven?

Income

	2022	2022
Sale of livestock / other items	_____	Custom hire income _____
Cost of items bought for resale	_____	Beginning inventory for accrual _____
Sale of products you raised	_____	Ending inventory for accrual _____
Total cooperative distributions (Provide 1099-PATR)	_____	<input type="checkbox"/> You used unit-livestock-price or farm-price inventory method.
Total agricultural payments	_____	Other income _____
Commodity Credit Corporation (CCC) loans:		
CCC loans reported	_____	_____
CCC loans forfeited	_____	_____
Crop insurance proceeds:		
Amount received in 2022	_____	_____
<input type="checkbox"/> You elect to defer to 2023		
Amount deferred from 2021	_____	_____

Expenses

	2022	2022
Car & truck expenses	_____	Rent - other (land, animals, etc.) _____
Chemicals	_____	Repairs & maintenance _____
Conservation expenses	_____	Seeds & plants purchased _____
Custom hire (machine work)	_____	Storage & warehousing _____
Employee benefit programs	_____	Supplies purchased _____
Feed purchased	_____	Taxes _____
Fertilizers & lime	_____	Utilities _____
Freight & trucking	_____	Veterinary, breeding, & medicine _____
Gasoline, fuel, & oil	_____	Family health coverage payments for taxpayer, spouse or dependents _____
Insurance (other than health)	_____	Other expenses _____
Interest - mortgage (paid to banks, etc.)	_____	
Interest - other	_____	
Non-W-2 labor hired	_____	
W-2 wages paid	_____	
Pension & profit-sharing plans	_____	
Rent - vehicles, machinery, & equipment	_____	

Form 4835 - Farm Rental Income and Expenses

Name:

SSN:

General Information

TSJ _____ Employer ID Number _____

Description _____

This farm was disposed of during 2022

Income

	2022	2022
Income from production of livestock, produce, grains, & other crops	_____	Crop insurance proceeds:
Total cooperative distributions	_____	Amount received in 2022
Total agricultural payments	_____	<input type="checkbox"/> You elect to defer to 2023
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2021
CCC loans reported	_____	Other income
CCC loans forfeited	_____	_____

Expenses

	2022	2022
Car & truck expenses	_____	Seeds & plants purchased
Chemicals	_____	Storage & warehousing
Conservation expenses	_____	Supplies purchased
Custom hire (machine work)	_____	Taxes
Employee benefit programs	_____	Utilities
Feed purchased	_____	Veterinary, breeding, & medicine
Fertilizers & lime	_____	Other expenses
Freight & trucking	_____	_____
Gasoline, fuel, & oil	_____	_____
Insurance (other than health)	_____	_____
Interest - mortgage (paid to banks, etc.)	_____	_____
Interest - other	_____	_____
Labor hired (less jobs credit)	_____	_____
Pension & profit-sharing plans	_____	_____
Rent - vehicles, machinery & equipment	_____	_____
Rent - other (land, animals, etc.)	_____	_____
Repairs & maintenance	_____	_____

Expenses Related to Business

Name: _____

SSN: _____

Auto Expense

Name of business vehicle is used for _____

Description of vehicle _____ Date vehicle was placed in service _____

- | | |
|--|--|
| <p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/> Was this vehicle available for use during off-duty hours?</p> <p><input type="checkbox"/> <input type="checkbox"/> Was another vehicle is available for personal use?</p> | <p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/> Do you have evidence to support your deduction?</p> <p><input type="checkbox"/> <input type="checkbox"/> If "Yes," is the evidence written?</p> |
|--|--|

Mileage

Number of miles the vehicle was driven during 2022

Business: Before July 1, 2022 _____ After June 30, 2022 _____	Commuting _____ Other _____
--	--

Expenses

Garage rent _____ Gas _____ Insurance _____ Licenses _____ Oil _____ Parking fees _____ Rental fees _____ Interest _____ Property tax _____	Repairs _____ Tires _____ Tolls _____ Lease addback _____ Other expenses _____ _____ _____
---	---

Business Use of Home

Name of business home is used for _____

What is the total square footage of your home that was used regularly and exclusively for business? _____

What is the total square footage of your home? _____

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? _____

How many hours per day was the area used? _____

The daycare facility was in operation for the entire year

Expenses

Office expenses

Home expenses

Mortgage interest _____ Real estate taxes _____ Excess mortgage interest _____ Excess real estate taxes _____ Insurance _____ Rent _____ Repairs & maintenance _____ Utilities _____ Other expenses _____	_____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____
---	---	---

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Schedule A - Itemized Deductions

Name:

SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work)
Amount that is for Medicare premiums
Long-term care premiums (you)
Long-term care premiums (your spouse)
Long-term care premiums (dependents)
Mileage driven for medical purposes
Before July 1, 2022
After June 30, 2022
Out of pocket medical & dental expenses
Doctor, dental, etc
Prescription medicines
Glasses & contacts
Hearing aids
Medical equipment & supplies
Hospital services
Laboratory services
Nursing services
Other

Taxes Paid

State and local income taxes
General sales tax (vehicle, boat, home, etc.)
Real estate taxes
Personal property taxes
Auto registration taxes not deductible for state
Other taxes (list)

Interest Paid

Home mortgage interest paid (attach Form 1098)
Some of your home mortgage loan was not used to buy, build, or improve your home.
Home mortgage interest paid to an individual
Paid to:
Name
Address
City, State, ZIP
SSN or EIN
Points not reported on Form 1098
Investment interest

Charitable Contributions

Donations to charity
Cash Noncash Amount
Church
Boy or Girl Scouts
Goodwill
Red Cross
Salvation Army
United Way
Veterans
Hospital
University
Other
Miles driven for charitable purposes

Other Miscellaneous Deductions

Amortizable bond premiums
Federal estate tax
Gambling losses
Impairment-related work expenses
Claim repayments
Unrecovered pension investments
Loss from other activities from Schedule K-1
Ordinary loss debt instrument
Excess deduction on termination

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer
Safety equipment, tools, & supplies
Uniforms
Protective clothing (shoes, hardhats, glasses, etc.)
Dues to professional organizations
Books & subscriptions
Other
Union dues
Tax preparation fees
Other nonpersonal expenses related to taxable income
Safe deposit box fees
Investment expenses not entered elsewhere
Other
Home equity interest.

Other Information

Name: _____

SSN: _____

Mortgage Interest Provide all copies of Form 1098

TSJ	Lender's name	Mortgage interest received	Mortgage insurance premiums	Real estate taxes paid
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Employee Business Expenses

TS _____

Select if you are:

- A qualified performing artist
- A fee-based state or local government official
- A disabled employee with impairment-related work expenses
- An Armed Forces reservist
- You are a member of the clergy

Select if you:

- Used your personal vehicle for your job during 2022

	NOT reimbursed by your employer	Reimbursed by your employer not included in box 1 of your W-2
Parking fees, tolls, local transportation	_____	_____
Meals	_____	_____
Overnight business travel expenses (Do not include meals & entertainment)	_____	_____
Other business expenses	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Casualties and Thefts

TSJ _____ FEMA code _____	TSJ _____ FEMA code _____
Property description _____	Property description _____
Property location _____	Property location _____
Date property was acquired _____	Date property was acquired _____
Date property was damaged or stolen _____	Date property was damaged or stolen _____
Cost of property damaged or stolen _____	Cost of property damaged or stolen _____
Fair market value before incident _____	Fair market value before incident _____
Fair market value after incident _____	Fair market value after incident _____
Insurance reimbursement _____	Insurance reimbursement _____

Other Information

Name:

SSN:

Health Savings Account

TS _____

The taxpayer's coverage is under a high-deductible health plan for:

Taxpayer only Family

2022

HSA contributions made for 2022 _____

Total distributions from all HSAs during 2022 _____

Distributions included above that were rolled over into another account _____

Qualified medical expenses paid using HSA distributions _____

Education Expenses Provide all copies of Form 1098-T

Student name _____ Student name _____

Type of expense	Amount	Type of expense	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Student name _____ Student name _____

Type of expense	Amount	Type of expense	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Job-related Moving Expenses

T SJ _____

Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

2022

Number of miles from old home to old workplace _____

Number of miles from old home to new workplace _____

Expenses to transport and store household goods and personal effects _____

Travel and lodging expenses while traveling to your new home _____

2022 Tax Organizer Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of birth
Taxpayer				
Spouse				
Name of person to whom all information should be addressed, if not the taxpayer				
Street address, city, state, and ZIP				
	Occupation	Daytime phone	Evening phone	Cell phone
Taxpayer				
Spouse				
Taxpayer email				
Spouse email				

Filing status at the end of 2022

- Single
 Married
 Widowed - If widowed and your spouse died in 2022, enter the date of death _____
 Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2022? _____

Yes No

- Are you or your spouse blind?
 Are you or your spouse disabled?
 Are you or your spouse a full-time student?
 Do you or your spouse want to designate \$3 to go to the Presidential Election Campaign Fund?
 At any time during 2022 did you:
 (a) receive (as a reward, award, or payment for property or service) a digital asset
 (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)

Identification Information

Taxpayer's type of photo ID

- Driver's license
 State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Spouse's type of photo ID

- Driver's license
 State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Account Information for Deposits and Withdrawals

Name of bank	Bank routing number	Bank account number	Type of account		Use this account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2022 appointment is scheduled for _____

Dependent and Other Information

Name: _____

SSN: _____

Dependent Information

First and last name SSN	Has IP PIN	Relationship	Months in home	Date of birth	Disabled	Full- time student	Childcare Expenses

List dependents required to file a return _____

Child and Other Dependent Care Expenses

Name of care provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date paid	Amount	Date paid	Amount	Date paid	Amount
Overpayment applied from 2021	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

Household Employment

Name:

SSN:

TSJ _____ Employer Identification Number _____

Yes No

- Did you pay any one household employee cash wages of \$2,400 or more in 2022?
- Did you withhold federal income tax during 2022 for any household employee?
- Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to all household employees?
- Did you pay unemployment contributions to only one state?
- Did you pay all state unemployment contributions for 2022 by April 18, 2023?
- Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

2022

Total cash wages subject to Social Security tax _____

Total cash wages subject to Medicare tax _____

Total cash wages subject to Additional Medicare tax withholding _____

Federal income tax withheld _____

Qualified sick leave wages _____

Qualified family leave wages _____

Qualified health plan expenses _____

TSJ _____ Employer Identification Number _____

Yes No

- Did you pay any one household employee cash wages of \$2,400 or more in 2022?
- Did you withhold federal income tax during 2022 for any household employee?
- Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to all household employees?
- Did you pay unemployment contributions to only one state?
- Did you pay all state unemployment contributions for 2022 by April 18, 2023?
- Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

2022

Total cash wages subject to Social Security tax _____

Total cash wages subject to Medicare tax _____

Total cash wages subject to Additional Medicare tax withholding _____

Federal income tax withheld _____

Qualified sick leave wages _____

Qualified family leave wages _____

Qualified health plan expenses _____