

January 4, 2024

Spalding Accountancy  
7844 Madison Avenue Ste. 120  
Fair Oaks, CA 95628

Client

Dear :

The 2023 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2023 income tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included in the organizer sections for your reference.

**Clients with sole-proprietor businesses and/or rental properties, please populate the appropriate pages in the organizer with income and expenses for the activity.** This step is unnecessary if a separate Profit and Loss Statement is provided to us.

Please provide us with photocopies of the following additional information and retain the originals for your records:

- A copy of your 2022 tax return, if not prepared by this office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Form 1095-A if health insurance was obtained through "Covered California" or other equivalent State Exchange
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond, or other investment transactions (including "gain/loss realized" schedule)
- Closing statements pertaining to real estate transactions (i.e. purchases, sales, refinances)
- Copies of contracts for any new residential solar purchases or new electric vehicle purchases
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Any tax notices received from the IRS or other taxing authorities

Thank you for your help in the completion of the Tax Organizer. Please contact us at (916) 974-1572 if you need further assistance.

Sincerely,

Sutton M. Spalding

Sutton's email: [sutton.spalding@outlook.com](mailto:sutton.spalding@outlook.com)  
Sara's email: [sara@spaldingaccountancy.com](mailto:sara@spaldingaccountancy.com)  
website: [spaldingaccountancy.com](http://spaldingaccountancy.com)

2023	1040	US	Client Information	1
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**Spalding Accountancy**  
 7844 Madison Avenue Ste. 120  
 Fair Oaks, CA 95628  
 Telephone number: 916-974-1572  
 Fax number: 916-974-0363  
 E-mail address: sutton.spalding@outlook.com

**Tax Return Appointment**

Date:  
 Time:  
 Location:

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

**CLIENT INFORMATION**

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

**Filing Status**

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

2023	1040	US	Client Information (continued)	1 p2
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Please add, change or delete information for 2023.

**CLIENT INFORMATION**

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

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Dependents</b>	<b>2</b>
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Please add, change or delete information for 2023.

**DEPENDENTS**

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

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

**PERSONAL INFORMATION**

- | Yes                      | No                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were you married as of December 31, 2023?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year or will it change in the near future? (If "yes", please provide new address) |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return for 2023?   |

**DEPENDENTS**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? (If "yes", please provide name, SSN, and date of birth)  |
| <input type="checkbox"/> | <input type="checkbox"/> | For the dependents claimed on your return, have you maintained a household for over half of the year and provided over half of their financial support?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2023?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of \$1,250, or total investment income in excess of \$2,500? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur any expenses for child or dependent care? (If "yes", please provide a copy of the end-of-year statement from the day care or preschool that they attended.)                              |

**HEALTH CARE COVERAGE**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you obtain health insurance coverage through Covered California or through another State equivalent marketplace exchange? (If so, please provide a copy of Form 1095-A. I cannot complete or file your return without receiving these forms, if applicable) |
|--------------------------|--------------------------|---|

**INCOME**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents? |
|--------------------------|--------------------------|--|

2023	1040	US	Miscellaneous Questions
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Did you receive any disability income?

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

#### **PURCHASES, SALES AND DEBT**

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

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use? (If so, please provide purchase/sale price and date of purchase/sale)

Did you buy or sell any stocks, bonds or other investment property in 2023?

Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2024?

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? (If "yes", please provide a copy of the settlement statement)

Did you purchase a home in 2023 and you were overseas on official extended duty?

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

Did you purchase a new electric vehicle during 2023? (If "yes", please provide a copy of the contract for the vehicle purchase)

Did you have any debts cancelled or forgiven? (If "yes", was it done through bankruptcy or were you considered insolvent? Please provide a copy of 1099-C)

Does anyone owe you money which has become uncollectible?

#### **RETIREMENT PLANS**

Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

If you checked "No" to the question above, would you consider making an traditional IRA contribution by April 15th, 2024 to reduce your 2023 tax liability? (We can run a projection for a contribution of any amount and give you the resulting tax liabilities with and without the contribution)

2023	1040	US	Miscellaneous Questions
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Did you transfer or rollover any amount from one retirement plan to another retirement plan?

Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2023?

**EDUCATION**

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? (If so, please provide a copy of Form 1098-T as well as the cost of any required books and supplies)

**ITEMIZED DEDUCTIONS**

Did you incur a loss because of damaged or stolen property?

Did you work out of town for part of the year?

Did you use your car on the job (other than to and from work)?

**ESTIMATED TAXES**

Did you make all of your quarterly estimated tax payments to Federal and/or State that were provided to you the previous year? (Please provide the payment amounts and dates on the Organizer page immediately following the questionnaire section)

If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax (instead of being refunded)?

Do you expect your 2024 taxable income and withholdings to be different from 2023?

**MISCELLANEOUS**

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

Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?

May the IRS discuss your tax return with your preparer?

2023	1040	US	Miscellaneous Questions
<input type="checkbox"/>	<input type="checkbox"/>		Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
<input type="checkbox"/>	<input type="checkbox"/>		Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>		Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?
<input type="checkbox"/>	<input type="checkbox"/>		Did you engage the services of any household employees?
<input type="checkbox"/>	<input type="checkbox"/>		Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
<input type="checkbox"/>	<input type="checkbox"/>		Did you or your spouse make any gifts to an individual that total more than \$17,000, or any gifts to a trust?
<input type="checkbox"/>	<input type="checkbox"/>		Did your bank account information change within the last twelve months? (If so, please provide us with updated bank account information for direct deposit. Please verify that the account information on file is correct on the following page)
<input type="checkbox"/>	<input type="checkbox"/>		Have you or your spouse received an IP PIN (Identity Protection PIN) from the Internal Revenue Service? (If so, please provide a copy of the letter from the IRS)
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive, sell, send, exchange or otherwise acquire any financial interest in virtual currency or cryptocurrency?
<input type="checkbox"/>	<input type="checkbox"/>		If you checked "yes" to previous question, did you sell or convert any virtual or cryptocurrency during 2023? (If "yes", please provide 1099 and/or gain/loss schedule from exchange platform (Coinbase, RobinHood Crypto, etc.)
<b>TAX RETURN PREPARATION OPTIONS</b>			
<input type="checkbox"/>	<input type="checkbox"/>		Would you like to use E-signature (DocuSign) to authorize your personal tax return? (If "No" is selected, paper copies of the e-file authorization forms will be mailed to you for signature.)
<p><b>Note: If you would like to send documents for tax preparation via a secure link, please give us a call to request an Intuit Link.</b></p>			



**2023****1040****US****Miscellaneous Questions**

Please circle ONE of the following options for how you would like to receive a copy of your 2023 tax return:

- USB Flash Drive
- Encrypted Email Copy
- Intuit Link (Secure Portal)
- Paper Copy

If more than one option is selected above, additional charges may apply to cover the shipping expense (unless the second option is an encrypted email copy).

Please enter all pertinent 2023 information.

**DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)**

1=direct deposit of federal tax refund into bank account .....		
1=electronic payment of balance due .....		
1=electronic payment of estimated tax .....		

**BANK INFORMATION**

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

**2023 ESTIMATED TAX / 1040-ES (6)**

**Federal**

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				
Former spouse SSN if joint estimates .....				

**State**

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				

**1 Type of Account**

- 1 = Savings
- 2 = Checking

**2 Type of Investment**

- 1 = Checking or savings (default)
- 2 = Taxpayer's IRA (next year limits)
- 3 = Spouse's IRA (next year limits)
- 4 = Health savings account (HSA)
- 5 = Archer MSA
- 6 = Coverdell savings account (ESA)
- 7 = Other
- 8 = Taxpayer's IRA (current year limits)
- 9 = Spouse's IRA (current year limits)

2023	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1
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Please enter all pertinent 2023 information.

**APPLICATION OF 2023 OVERPAYMENT (7.1)**

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

Other (please explain): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**2024 ESTIMATED TAX INFORMATION**

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

If "yes" explain any differences: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

	7.1
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<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Wages, Pensions, Gambling Winnings</b>	<b>10, 13.1, 13.2</b>
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Please enter all pertinent 2023 amounts & attach all W-2, W-2G and 1099-R forms.  
Last year's amounts are provided for your reference.

**WAGES, SALARIES, TIPS (10)**

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

**PENSIONS, IRA DISTRIBUTIONS (13.1)**

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

**GAMBLING WINNINGS (W-2G) (13.2)**

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

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

Total gambling losses.....  
Winnings not reported on Form W-2G.....

2023 Amount	TS	2022 Amount

**10, 13.1, 13.2**



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

**MISCELLANEOUS INCOME**

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5) .....				
Medicare premiums paid (SSA-1099) .....				
1=treat Medicare premiums paid as SE health ins. . .				
Tier 1 RR retirement benefits (RRB-1099, box 5) ...				
1=lump-sum election for SS benefits .....				
Alimony received .....				
Taxable scholarships and fellowships .....				
Jury duty pay .....				
Household employee income not on W-2 .....				
Excess minister's allowance .....				
Alaska permanent fund dividends .....				
Income from rental of personal property .....				
Activity not engaged in for profit income .....				
Olympic & Paralympic medals & USOC prize money .....				
Prizes and awards .....				
Stock Options .....				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes .....				
Wages earned while incarcerated not on W-2 .....				
Income subject to S/E tax: (1099-NEC, box 1)				
_____				
_____				
_____				
_____				
_____				
Other income (1099-MISC, box 3, 8)				
_____				
_____				
_____				
_____				
_____				

**Form 1099-K**

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

**TAX WITHHELD** (not entered elsewhere)

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

**14.1**

2023	1040	US	State & Local Tax Refunds / Unemployment Compensation	14.2
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Please add, change or delete 2023 information as appropriate.  
Be sure to attach all 1099-G forms.

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

2023 1099-G Amount

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

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

2023

1040

US

Business Income (Schedule C)

No.

16

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

**GENERAL INFORMATION**

Principal business/profession .....	
Principal business code .....	
Business name, if different from Form 1040 .....	
Business address, if different from Form 1040 .....	
City, if different from Form 1040 .....	
State, if different from Form 1040 .....	
ZIP code, if different from Form 1040 .....	
Foreign region .....	
Foreign postal code .....	
Foreign country .....	
Employer identification number .....	
Other accounting method .....	

Accounting method: 1=cash, 2=accrual .....

Inventory method: 1=cost, 2=lower cost/market, 3=other .....

1=change of inventory method .....

1=spouse, 2=joint .....

1=first Schedule C filed for this business .....

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..

1=not subject to self-employment tax .....

1=did not "materially participate" .....

1=personal services is not a material income producing factor .....

1=investment .....

1=minister's Schedule C .....

1=single member limited liability company .....

1=trader in financial instruments or commodities .....


**INCOME**

Gross receipts or sales (Form 1099-NEC) .....

Returns and allowances .....

Other income:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2023 Amount	2022 Amount

**COST OF GOODS SOLD**

Inventory at beginning of the year .....

Purchases .....

Cost of items for personal use .....

Cost of labor .....

Materials and supplies .....

Other costs:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Inventory at end of the year .....




<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Business Income (Schedule C) (cont.)</b>	No. <input style="width:30px" type="text"/>	<b>16</b> p2
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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

### EXPENSES

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

Other expenses:

_____		
_____		
_____		
_____		

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

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Capital Gains &amp; Losses (Schedule D)</b>	<b>17</b>
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If you sold any stocks, bonds, or other investment property in 2023, please list the pertinent information for each sale below or provide a spreadsheet file with this information.  
 Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
									<b>17</b>

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

**GENERAL INFORMATION**

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

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

**INCOME**

	2023 Amount	2022 Amount
Rents or royalties received.....		

**DIRECT EXPENSES**

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

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

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

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Rental &amp; Royalty Income (Sch. E) (cont.)</b>	No. <input style="width:40px;" type="text"/>	<b>18</b> p2
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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

**GENERAL INFORMATION**

Foreign region.....	<input style="width:100%;" type="text"/>
Foreign postal code.....	<input style="width:100%;" type="text"/>
Foreign country.....	<input style="width:100%;" type="text"/>

**OIL AND GAS**

	2023 Amount	2022 Amount
Production type (preparer use only).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Cost depletion.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Percentage depletion rate or amount.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
State cost depletion, if different (-1 if none).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
State % depletion rate or amount, if different (-1 if none).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>

**PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)**

Number of days personal use.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Number of days owned (if optional method elected).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>

**INDIRECT EXPENSES**

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

Advertising.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Association dues.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Auto and travel (not entered elsewhere).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Cleaning and maintenance.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Commissions.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Gardening.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Insurance.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Legal and professional fees.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Licenses and permits.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Management fees.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Miscellaneous.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Mortgage interest (paid to banks, etc.).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Excess mortgage interest.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Other interest (not entered elsewhere).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Painting and decorating.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Pest control.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Plumbing and electrical.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Repairs.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Supplies.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Taxes - real estate.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Taxes - other (not entered elsewhere).....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Telephone.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Utilities.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
Wages and salaries.....	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>

Other:

<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>
<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>	<input style="width:100%;" type="text"/>

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Asset Acquisition List</b>	<b>22</b> p2
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**If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2023, please enter all pertinent information below.**

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Vehicle Expenses</b>	No. <input style="width:40px;" type="text"/>	<b>22</b> p3
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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

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

**AUTOMOBILE MILEAGE**

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

**ACTUAL EXPENSES**

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

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

**TRADITIONAL IRA CONTRIBUTIONS**

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

**ROTH IRA CONTRIBUTIONS**

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Roth IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older) ..				
Contributions made to date .....				

**SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)**

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

**ADJUSTMENTS TO INCOME**

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

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Adjustments to Income</b>	<b>24</b> p2
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Please enter all pertinent 2023 information. Last year's amounts are provided for your reference.

### ADJUSTMENTS TO INCOME

	Taxpayer	Spouse
Alimony paid:		
Date of divorce or sep. agreement		
Recipient's first name . . . .		
Recipient's last name . . . . .		
Recipient's SSN . . . . .		
Amount paid . . . . .	2022 amt:	2022 amt:



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

**MEDICAL AND DENTAL EXPENSES**

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

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

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

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

**SALES AND USE TAXES PAID**

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

**OTHER TAXES PAID**

Real estate taxes - principal residence:			
_____			
_____			
Real estate taxes - held for investment :			
_____			
_____			
_____			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...			
Foreign income taxes .....			
Other taxes:			
_____			

2023

1040

US

Itemized Deductions (continued)

25 p2

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

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

2023 Amount

TS

2022 Amount

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

Home mortgage interest not reported on Form 1098:

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

Amount paid

Points not reported on Form 1098:

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

Investment interest (interest on margin accounts):

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

Passive interest:

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

CASH CONTRIBUTIONS

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

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

Contributions by cash or check:

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

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

Contributions by cash or check:

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

25 p2

2023

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US

Itemized Deductions (continued)

25 p3

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

NONCASH CONTRIBUTIONS

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

50% limitation (see above):

2023 Amount TS 2022 Amount

Three horizontal lines for 50% limitation entries.

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

30% limitation (see above):

Three horizontal lines for 30% limitation entries.

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

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

Three horizontal lines for 30% capital gain property entries.

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

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

Three horizontal lines for 20% capital gain property entries.

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

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

Union and professional dues

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

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

Five horizontal lines for other unreimbursed employee expenses.

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

Investment expense:

Five horizontal lines for investment expense.

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

Tax return preparation fee

Safe deposit box rental

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

Five horizontal lines for miscellaneous deductions.

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

25 p3

2023

1040

US

Itemized Deductions (continued)

25 p4

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

**OTHER MISCELLANEOUS DEDUCTIONS**

Estate tax, section 691(c) .....

2023 Amount	TS	2022 Amount

Other miscellaneous deductions:

	2023 Amount	TS	2022 Amount

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2023

1040

US

Itemized Deductions (continued)

25 p5

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

- 1. Total home equity debt exceeded \$100,000 at any time during 2023 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded \$750,000 at any time during 2023 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

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

Table with 3 columns: 2023 Amount, TS, 2022 Amount. Rows include Fair market value of the property on the date that the last debt was secured and Home acquisition and grandfather debt on the date that the last debt was secured.

LOAN INFORMATION

Loan #1

- Lender's name
Form (see table)
Number of form
1=taxpayer, 2=spouse, blank=joint
Interest paid
Points paid
Total principal paid
Lump sum principal payment (if paid off)
Months outstanding (if not 12)
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)
Home acquisition debt balance - beginning of year
Home acquisition debt borrowed in 2023
Home equity debt balance - beginning of year
Home equity debt borrowed in 2023
Grandfather debt balance - beginning of year

Table for Loan #1 with columns for 2023 Amount, TS, and 2022 Amount. Includes a shaded area for form information.

Loan #2

- Lender's name
Form (see table)
Number of form
1=taxpayer, 2=spouse, blank=joint
Interest paid
Points paid
Total principal paid
Lump sum principal payment (if paid off)
Months outstanding (if not 12)
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)
Home acquisition debt balance - beginning of year
Home acquisition debt borrowed in 2023
Home equity debt balance - beginning of year
Home equity debt borrowed in 2023
Grandfather debt balance - beginning of year

Table for Loan #2 with columns for 2023 Amount, TS, and 2022 Amount. Includes a shaded area for form information.

Form

- 1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

25 p5

2023

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US

Noncash Contributions (Form 8283)

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If your total noncash contributions are in excess of \$500 in 2023, please complete the information below for each donee using the following guidelines:

- \* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1098-C or other written acknowledgement received from the donee organization.
\* A deduction for contributions of clothing or other household items that are not in good used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

Form section 1: Includes fields for Name of charitable organization, Street address, City, State, ZIP code, Property description, Vehicle identification number (VIN), Year, Make and model, Condition and mileage, Date of contribution, Date acquired by donor, How acquired by donor, Donor's cost or basis, Fair market value, and Method used to determine FMV.

Form section 2: Identical to section 1, including fields for Name of charitable organization, Street address, City, State, ZIP code, Property description, Vehicle identification number (VIN), Year, Make and model, Condition and mileage, Date of contribution, Date acquired by donor, How acquired by donor, Donor's cost or basis, Fair market value, and Method used to determine FMV.

Legend for acquisition and FMV determination methods. Section 1: How Property was Acquired (1 = Purchase, 2 = Gift, 3 = Inheritance, 4 = Exchange). Section 2: Method Used to Determine FMV (1 = Appraisal, 2 = Thrift shop value, 3 = Catalog, 4 = Comparable sales). For other methods, see IRS Pub. 561.

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<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Business Use of Home (Form 8829)</b>	No. <input style="width:40px;" type="text"/>	<b>29</b>
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**Please enter 2023 indirect expenses in full. Nonbusiness portion will carry to Schedule A.  
Business percentage will be applied to indirect expenses only.**

**BUSINESS USE OF HOME**

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

2023 Amount	2022 Amount

**INDIRECT EXPENSES**

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

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


Other indirect expenses:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_


**DIRECT EXPENSES**

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

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


Other direct expenses:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_


<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Employee/Vehicle Bus. Exp. (Form 2106)</b>	No. <input style="width:50px;" type="text"/>	<b>30</b>
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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

Occupation, if different from Form 1040

Form.....	<input style="width:90%;" type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.) .....	<input style="width:90%;" type="text"/>	
1=spouse.....	<input style="width:90%;" type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official .....	<input style="width:90%;" type="text"/>	
1=minister's expenses .....	<input style="width:90%;" type="text"/>	

**EMPLOYEE BUSINESS EXPENSES**

	2023 Amount	2022 Amount
Meal expenses in full.....	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Reimbursements for meals not on W-2, box 1 .....	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
1=Department of Transportation (80% meal allowance) .....	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Local transportation (bus, taxi, train, etc.) .....	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Travel expenses while away from home overnight.....	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
Reimbursements not included on Form W-2, box 1 .....	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>

Other business expenses:

<input style="width:95%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
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<input style="width:95%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>



2023

1040

US

Vehicle Expenses (Form 2106) (cont.)

No.

30 p2

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

VEHICLE INFORMATION

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

2023 Amount

2022 Amount


VEHICLE 1

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


Actual expenses:

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


VEHICLE 2

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


Actual expenses:

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


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

### HSA CONTRIBUTIONS

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

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

### HSA DISTRIBUTIONS

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

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

**DEPENDENT CARE EXPENSES (33.1)**

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

**PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT**

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

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

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

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

2023

1040

US

Education Credits

No.

38

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

STUDENT INFORMATION

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

Form with shaded areas for student information.

EDUCATIONAL INSTITUTION ATTENDED (#1)

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

Form with shaded areas for educational institution #1.

EDUCATIONAL INSTITUTION ATTENDED (#2)

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

Form with shaded areas for educational institution #2.

QUALIFIED EDUCATION EXPENSES

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

Table with columns for 2023 Amount and 2022 Amount.

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

