

Lambe, Tuter & Associates, APC
189 South Binkley Street, Suite 201
Soldotna, AK 99669
www.akcpas.com
907-262-9123

Thank you for selecting Lambe, Tuter & Associates, APC to assist you with the preparation of your tax return(s). Our office has recently made some changes to our policies and procedures, including due dates, so please read through this packet carefully. If you would like us to file an **Extension** on your behalf **we must hear from you no later than April 3, 2023**. You can contact us at info@akcpas.com, by phone, or sign and return this page to our office using the enclosed return envelope.

Lambe, Tuter & Associates, APC values your business and looks forward to many years of providing quality professional services to you

Very truly yours,

Lambe, Tuter & Associates, APC

By signing below I/we have read the Engagement Scope of Services and agree that this correctly sets forth the terms of the engagement.

Client _____ Date _____

Client _____ Date _____

It is our policy to initiate services only after we receive this signed confirmation page. Return to our office via in-person, by email to info@akcpas.com, upload to Smartvault/Sharefile (call for instructions), or by using the return envelope provided.

LAMBE, TUTER AND ASSOCIATES, APC ENGAGEMENT SCOPE OF SERVICES

We are pleased to confirm our understanding of the arrangements for your individual Form 1040 income tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both you and our firm 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 call us before you sign it.

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 between us and you, the heirs, successors or designees. 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 third party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rates and minimums.

Tax Preparer Responsibilities

1. We will prepare your 2022, and only your 2022 Federal and Specific State(s) (if applicable) individual Income Tax Form 1040 and the related Federal and Specific State(s), individual Form 1040 income tax return schedules from information you furnish us. We will not in any way 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 \$300 and your fee will be based upon our fee schedule plus any charges incurred as discussed in number 2 above. We are not responsible for ensuring the accuracy of forms provided to you or prepared by other preparers.

2. We are responsible for preparing only the *specific individual income tax forms for the specified federal and state individual tax agencies* listed on our questionnaire on page 3 under the Personal Information section. Any other requested services, forms or other actions on our part require a separate written, signed 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 other than the one(s) which you have requested in paragraph 3 above.

Taxpayer Responsibilities-PLEASE READ CAREFULLY

3. U.S. citizens and resident aliens are required to report worldwide income on their U.S. tax return.

4. 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, foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business or U.S. transferor of property to a foreign corporation. Additionally, recent Form 1040 changes require that you report any activity you may have in digital assets (including cryptocurrency) including mining, sale, barter, etc. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above reporting categories and you agree to provide us with the information necessary to prepare the appropriate forms. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms. ***Digital assets (including cryptocurrency) activity may require reporting on tax returns filed with other countries. We have not determined if such returns are due nor have we been hired to determine filing requirements or file any tax returns for foreign countries.***

5. You acknowledge that you have reported all 2022 income you received including barter, digital assets (including cryptocurrency), 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 and 1099 with the Social Security Administration and IRS for business employees or home-workers.

6. 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). 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 and Form FinCen 114 directly with the Department of the Treasury. ***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.***

Other Items

7. Our fee does not include responding to inquiries or examination by taxing authorities or third parties. However, 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. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. Please do not respond to or click on any links from emails purportedly from the IRS-the IRS never initiates correspondence via email and any such emails are attempts to steal your identity. Additionally in order to protect your identity we may verify your ID, birthdate, and social security number when you call or visit our office.

8. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns and the required documents to support charitable contributions for three years from the filing date. It is also your responsibility to carefully examine and approve your completed tax returns. 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 third parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items.

9. **WE ARE CHANGING OUR PROCESS THIS YEAR.** *we DO NOT automatically file tax extensions for clients-you must notify us by April 3, 2023 in writing, email, telephone, 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 March 10, 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 18 due date.* Failure to file an extension may make you subject to various penalties and interest. Additionally, 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.

10. Equity loans are not deductible unless the mortgage funds are used to buy, build or improve your personal residence and does not exceed the allowable mortgage debt limit. To comply with these rules we need to know any amounts borrowed against your home, the date borrowed and the use of the funds.

11. **Business Owners:** When a self-employed taxpayer reduces taxable income through tax deductions 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 their 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 may require separate registration, collection, filing and payment with many states at very low activity levels. ***We are not engaged to, nor do we determine whether individual state sales tax rules apply to your business.*** Determination of whether an individual state's sales tax rules apply to your activity are your responsibility unless we have a SEPARATE written engagement letter acknowledging our responsibility to determine or apply sales tax rules for an individual state. Failure to register and file with an appropriate state may expose you to severe penalties.

12. Privacy laws established by the IRS prohibit us from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these regulations we provide all copies of all returns to you in a secure web portal by request. In the interest of maintaining service quality and timeliness, we may use a third party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information.

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 agree 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 possible future use, including potential examination by any government or regulatory agencies.*** Your signature on Form 8879 acknowledges your receipt of the original documents provided to us. If you move or do not wish to receive an organizer, please notify us or we will send the organizer to the address we used on your prior year's tax return.

15. 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. We do not and will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

16. 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 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 within 30 days (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, upon our suspension of services, or resignation from the engagement.

17. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, 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.

18. 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 the state board of accountancy prohibits 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.

19. We are required to obtain a copy of Form W-2, 1099-R and 1095 before we are allowed to electronically file your return under the rules of IRS Circular 230.

20. Notwithstanding anything contained herein, both the accountant and client agree 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 at the Accountant's office located in Soldotna, Alaska, USA, and 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 Alaska.

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. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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 read, 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. **WE ARE CHANGING OUR PROCESS THIS YEAR**, it is our policy to initiate services **ONLY 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.

2022	1040	US	Client Information	1
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LAMBE TUTER & ASSOCIATES APC
189 S. Binkley Ste 201
Soldotna, AK 99669
Telephone number: 907-262-9123
Fax number: 907-262-3855
E-mail address: info@akcpas.com

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2022 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table) 1=married filing separate and lived with spouse Year spouse died, if qualifying surviving spouse (2020 or 2021) ...	
Taxpayer	First name and initial Last name Title/suffix Social security number Occupation Date of birth (m/d/y) Date of death (m/d/y) 1=blind	
Spouse	First name and initial Last name Title/suffix Social security number Occupation Date of birth (m/d/y) Date of death (m/d/y) 1=blind	
Address	In care of Street address Apartment number City State ZIP code	
Foreign Address	Region Postal code Country	

Filing Status

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

	1
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2022	1040	US	Client Information (continued)	1 p2
Please add, change or delete information for 2022.				
CLIENT INFORMATION				
Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile	
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Spouse Contact Information	Home phone.....			
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Taxpayer Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			
Spouse Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			

ORGANIZER

2022	1040	US	Dependents	2
Please add, change or delete information for 2022.				
DEPENDENTS				
	Dependent	Dependent		
First name.....			Type of Dependent 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 Earned Income Credit 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress 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: 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement NOTE: If your child is disabled, please provide one of the following forms of proof of disability: 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement	
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				
	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.....				

2022**1040****US****Miscellaneous Questions**

The 2022 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2022 income tax return. Please complete the appropriate organizer sections and provide supporting documentation where necessary. At the bare minimum, you must complete the Yes/No Questionnaire. Please refrain from using staples, paper clips are preferred.

Documents to collect are listed below:

- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- 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
- Closing statements pertaining to real estate transactions
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Form(s) 1095-A (Health Insurance Coverage Statements provided by Marketplace)
- Any tax notices received from the IRS or other taxing authorities

Due dates are:

- March 10, 2023** deadline to submit your tax documents for timely tax preparation
- April 3, 2023** deadline to notify our office if you would like us to file your extension
- April 18, 2023** deadline for state and federal tax filing
- September 1, 2023** deadline to submit your tax documents for your extended return filing

Yes	No	PERSONAL INFORMATION
<input type="checkbox"/>	<input type="checkbox"/>	Do you want an electronic copy of your tax return? This will be uploaded to a secure portal through SmartVault. You will be notified electronically when your return is available.
<input type="checkbox"/>	<input type="checkbox"/>	Do you want a paper copy of your tax return?
<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did your state of residency change?
<input type="checkbox"/>	<input type="checkbox"/>	Do we need to file a state income tax return on your behalf? If so, which state(s) _____
<input type="checkbox"/>	<input type="checkbox"/>	Did your address change during the year? Please update the "Client information" section of this organizer.
<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as a dependent on another person's tax return for 2022?
<input type="checkbox"/>	<input type="checkbox"/>	Did your bank account information change within the last twelve months? Please update the "Direct Deposit & Estimates" section of this organizer.
<input type="checkbox"/>	<input type="checkbox"/>	If you have federal and/or state taxes due do you want them automatically withdrawn from your bank account? This option is available instead of mailing a paper check to the IRS, and is initiated when the tax return is electronically filed.

2022**1040****US****Miscellaneous Questions****Yes****No****DEPENDENTS**☐☐

Were there any changes in dependents?

☐☐

Were any of your unmarried children, who might be claimed as dependents, 19 years of age or older at the end of 2022?

☐☐

Did you have any children under age 19 or full-time students under age 24 at the end of 2022 with interest and dividend income in excess of \$1,150, or total investment income in excess of \$2,300?

☐☐

Could you provide documentation to substantiate eligibility for the credit(s) and/or Head of Household (HOH) filing status and the amount(s) of any credit(s) claimed on the return if your return is selected for audit?

☐☐

Have any of these credits been disallowed or reduced in a previous year?

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.)?

☐☐

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 2022?

INCOME☐☐

Did you receive any income not reported on a W-2 or 1099?

☐☐

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

☐☐

Did you receive any disability income?

☐☐

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

☐☐

Did you receive a 2022 Alaska Permanent Fund?

☐☐

Did your spouse receive a 2022 Alaska Permanent Fund?

☐☐

Did your dependents receive a 2022 Alaska Permanent Fund?

☐☐

If you are reporting self employment income, does the submitted support reflect a complete and correct record of activity?

☐☐

Did you receive, sell, send, exchange or otherwise acquire any financial interest in digital assets?

☐☐

Did you receive any Form 1099-K, from the following 3rd part such as Zelle, Venmo or Facebook Marketplace?

2022**1040****US****Miscellaneous Questions****Yes****No****HEALTH CARE**☐☐

Did you and your dependents have health care coverage for the full year?

☐☐

Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), if so, the Form 1095 is required to prepare your return.

☐☐

Did you open or contribute to a Health Savings Account (HSA)? If so, is it a JOINT or SINGLE plan? (Please CIRCLE ONE.)

☐☐

Did you receive a distribution from a Health Savings Account (HSA)?

☐☐

Were the distributions used for eligible medical expenses?

☐☐

Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

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? Please include Form 1098.

☐☐

Are you making payments towards a student loan debt?

PURCHASES, SALES AND DEBT☐☐

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

☐☐

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

☐☐

Did you buy or sell any stocks, bonds or other investment property in 2022?

☐☐

Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2023?

☐☐

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

☐☐

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

☐☐

Did you have any debts canceled or forgiven?

☐☐

Does anyone owe you money which has become uncollectible?

2022**1040****US****Miscellaneous Questions****Yes****No****ITEMIZED DEDUCTION**☐☐

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

☐☐

Do you have receipts for 2022 charitable donations? What was the total charitable giving you have documentation for? _____

☐☐

Is any portion of your home mortgage debt not used for acquisition or improvements?

FOREIGN BANK ACCOUNTS☐☐

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? If so, did the total balance of all accounts exceed \$10,000 at any time during the year? Please circle YES or NO.

☐☐

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?

ESTIMATED TAXES☐☐

Did you apply an overpayment of 2021 taxes to your 2022 estimated tax (instead of being refunded)?

☐☐

If you have an overpayment of 2022 taxes, do you want the excess applied to your 2023 estimated tax (instead of being refunded)?

☐☐

Do you expect your 2023 taxable income and withholdings to be different from 2022?

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?

☐☐

Was your home rented out or used for business?

☐☐

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)?

☐☐

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?

☐☐

Did you engage the services of any household employees?

☐☐

Were you notified or audited by either the Internal Revenue Service or the State taxing agency?

☐☐

Did you or your spouse make any gifts to an individual that total more than \$16,000, or any gifts to a trust?

2022

1040

US

Tax Organizer

Please enter all pertinent 2022 information. If you have attached a government form for an item, check the box and do not enter a 2022 amount.

WAGES, SALARIES AND TIPS

Employer name:

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

2022 Amount

2021 Amount

Attach Forms W-2

INTEREST INCOME

Payer name:

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

Attach Forms 1099-INT

DIVIDEND INCOME

Payer name:

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

Attach Forms 1099-DIV

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

Attach Forms
1099-R & W-2G

Winnings not reported on W-2G.....

Total gambling losses.....

OTHER GOVERNMENT FORMS - INCOME

<input type="checkbox"/>	Form 1099-B - Sales of stock (also include transaction history)
<input type="checkbox"/>	Form 1099-MISC - Miscellaneous income
<input type="checkbox"/>	Form 1099-K - Merchant card and third party network payments
<input type="checkbox"/>	Form 1099-S - Sales of real estate (also include closing statements)

Attach Forms 1099

<input type="checkbox"/>	Form 1099-G - State tax refunds
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Attach Forms 1099

Taxpayer:

<input type="checkbox"/>	Form SSA-1099 - Social security benefits
<input type="checkbox"/>	Form 1099-G - Unemployment compensation
<input type="checkbox"/>	Form 1099-Q (529 Plan)
<input type="checkbox"/>	Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099

Spouse:

<input type="checkbox"/>	Form SSA-1099 - Social security benefits
<input type="checkbox"/>	Form 1099-G - Unemployment compensation
<input type="checkbox"/>	Form 1099-Q (529 Plan)
<input type="checkbox"/>	Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099

Please enter all pertinent 2022 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)

2022 ESTIMATED TAX / 1040-ES (6)

Federal

Federal		Amount Paid	Date Paid	TS	2022 Voucher Amount
Overpayment applied from 2021					
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

State	Amount Paid	Date Paid	TS	2022 Voucher Amount
Overpayment applied from 2021				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
<div style="border: 1px solid black; padding: 10px; text-align: center;"> Additional Estimated Tax Payments </div>				
Paid with extension				

1

Type of Account

1 = Savings
2 = Checking

2

Type of Investment

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

Please enter all pertinent 2022 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

INCOME		2022 Amount	2021 Amount
Gross receipts or sales (Form 1099-MISC, box 7)			
Returns and allowances.....			
Other income:			

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		

2022**1040****US****Business Income (Schedule C) (cont.)**No. **16** p2

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2022 Amount	2021 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.....		
Total meals in full (50%).....		
Department of Transportation meals in full (80%).....		
Meals provided by restaurants in full (100%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

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

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2022

1040

US

Rental & Royalty Income (Schedule E)

No.

18

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2022 Amount	2021 Amount
Description of property.....		Type of Property 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).....		1=did not actively participate...	
Percentage of tenant occupancy if not 100% (.xxxx).....		1=real estate professional.....	
1=spouse, 2=joint.....		1=rental other than real estate..	
1=qualified joint venture.....		1=investment.....	
1=nonpassive activity, 2=passive royalty.....		1=single member limited liability company.....	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

INCOME

	2022 Amount	2021 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.)		
Qualified mortgage insurance premiums		
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.

18

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region.....

Foreign postal code.....

Foreign country.....

OIL AND GAS

Production type (preparer use only)

Cost depletion.....

Percentage depletion rate or amount

State cost depletion, if different (-1 if none)

State % depletion rate or amount, if different (-1 if none)

2022 Amount	2021 Amount

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use

Number of days owned (if optional method elected)

INDIRECT EXPENSES

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

Advertising.....

Association dues.....

Auto and travel (not entered elsewhere).....

Cleaning and maintenance.....

Commissions.....

Gardening.....

Insurance.....

Legal and professional fees.....

Licenses and permits.....

Management fees.....

Miscellaneous.....

Mortgage interest (paid to banks, etc.).....

Qualified mortgage insurance premiums.....

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:

[illegible]

Other:
