

SEAN DAVIS, CPA, PA
29605 US HWY 19 N, STE 260
CLEARWATER, FL 33761

Client

, FL

Dear :

Purpose

We appreciate the opportunity of working with you and advising you regarding your income tax. The Internal Revenue Service imposes penalties upon taxpayers, and upon us as return preparers, for failure to observe due care in reporting on income tax returns. This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

Engagement Letter

We will prepare your 2023 federal and requested state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

Responsibilities

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. Our records are not a substitute for yours. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts and related expenses are supported by documentation and records required by the IRS and other tax authorities. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Responsibility for Detecting Illegal Acts

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

Question Resolution

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Deadlines and Extension

The filing deadline for the tax return is April 15, 2024. In order to meet this filing deadline, the information needed to complete the return should be received by us no later than March 15, 2024.

If an extension of the time is required, any tax that may be due with this return must be paid with that extension. Any amounts not paid by the filing deadline are subject to interest and late payment penalties when those amounts are actually paid.

Tax Penalties

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Audit/Review Possibilities

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Fees and Billing

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. **All invoices are due and payable upon presentation.** A late payment charge of 1 percent per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances after 30 days from the date of billing. This is an Annual Percentage Rate of 12 percent.

The parties agree that any controversy or claim arising out of or relating to the services provided pursuant to this engagement letter shall first be submitted for resolution to mediation with a mediator to be agreed upon by the parties. If mediation is not successful in resolving such controversy or claim, it shall be determined by binding arbitration in accordance with the applicable Arbitration Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association; and judgment on the award rendered by the arbitrator(s) may be rendered in any court of competent jurisdiction.

Request for Client Signature

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so just below your signature at the end of the returned copy of this letter. **In the absence of this signed engagement letter, if you provide us with tax documents and information to complete your return, you are automatically accepting all terms of the engagement letter.**

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Sean M. Davis, CPA

Accepted by: _____.

Date: _____.

Name printed: _____.

Other returns or services needed:
_____.

2023 Personalized Tax Organizer

prepared for:

Client

, FL

Please use the Organizer as a checklist to gather your tax information
You may drop off, mail in (to either address below), or portal your tax package to us.
On the Questionnaire please indicate how you would like your completed Tax Return delivered:
US Mail, SDCPA Portal or office pickup.
For your convenience, we have slots in our front doors for after hour drop offs.

Drop off or mail any organizers exclusively to either address below.

SEAN DAVIS, CPA, PA
MAIN OFFICE
29605 US HWY 19 N, STE 260
CLEARWATER, FL 33761
727-785-5228

ADDITIONAL OFFICE
2680 West Lake Road
Palm Harbor, FL 34684

SEAN DAVIS, CPA, PA
29605 US HWY 19 N, STE 260
CLEARWATER, FL 33761
727-785-5228

Client

, FL

Dear :

Your 2023 Personalized Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2023 income tax return. Utilizing the Organizer to gather your info saves time and money, but in order to make your job easier, we have provided some suggestions. Prior year data is included on the organizer sections for your reference.

Filling out each section of the organizer is not necessary. Provide us with the supporting information (**e.g. W-2, 1099R, 1099-DIV, etc**). Simply place the documents behind applicable Organizer page. (No staples, please.)

Please verify all names, social security numbers, addresses and phone numbers. Also, the **questionnaire** will also help to identify any unusual items which may have been overlooked, so please answer these questions as well.

Please provide us with the following supporting information, as applicable.

- A copy of your 2022 tax return, **if not** prepared by this office
- Form(s) W-2 (wages, etc.) or 1099-R (pensions, 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
- All other supporting documents (schedules, checkbooks, etc.)
- Any tax notices received from the IRS or other taxing authorities, including IP PIN Notice

If you are including the information form (W-2, 1099) , it is not necessary to duplicate this information by writing the amounts on the organizer. Simply place form behind the applicable page.

ENGAGEMENT LETTER - Please sign and return the enclosed tax return engagement letter.

No matter to what degree you use the Organizer, please return it in full, along with the **signed engagement letter**, completed questionnaire and all supporting information. We utilize the **organizer to assist us in properly completing your return and ask that you return it to us.**

Very truly yours,

Sean M. Davis, CPA

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We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Sean M. Davis, CPA

Accepted by: _____.

Date: _____.

Name printed: _____.

Other returns or services needed:

_____.

_____.

2023	1040	US	Client Information	1
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SEAN DAVIS, CPA, PA
 29605 US HWY 19 N, STE 260
 CLEARWATER, FL 33761
 Telephone number: (727) 785-5228
 Fax number: (727) 789-3502
 E-mail address: sean@seandaviscpa.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)	1/01/2003
	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)	
Address	Date of death (m/d/y)	
	1=blind	
	In care of	
	Street address	
	Apartment number	
Foreign Address	City	
	State	FL
	ZIP code	
	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)

2023

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US

Client Information (continued)

1 p2

Please add, change or delete information for 2023.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....	3	
	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.....		

1 p2

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

DEPENDENTS

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

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.

- | Yes | No | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | I agree and understand that payment is due for tax preparation when the Tax Return is finalized and before e-filing. Our signing the return as paid preparer indicates such payment. For your convenience, we accept Visa, Mastercard, Checks and Cash. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year? If yes, circle new status: Married/Divorced/Separated/Widowed Date: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address, email or phone # change during the year? Please note on Organizer. |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? (Those who you support financially) ie. Births/Adoptions/Parents/Relatives. Please note on Organizer. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive Form 1095-A (Health Insurance Marketplace Statement)? If so, please attach. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability or unemployment income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell any stocks, bonds or other investment property? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? If yes, provide the settlement sheet (Closing Disclosure) and Form 1099-S , if applicable. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? Attach copy of receipt. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)? Attach Form 1099-R . |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan to another retirement plan? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2023? Attach Form 5498, if applicable. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or a dependent incur any tuition expenses (including books and fees) that are required to attend a college, university, or vocational school? Attach Tuition Statement Form 1098-T . |
| <input type="checkbox"/> | <input type="checkbox"/> | Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 plan? If yes, submit Form 1099-Q . |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, or your spouse pay student loan interest? Attach Form 1098-E ? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss not covered by insurance in a Federally Declared Disaster area in 2023? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay or receive alimony in 2023? When was divorce finalized? _____ |

2023	1040	US	Miscellaneous Questions
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Yes No

- At any time during 2023, did you receive, sell, exchange or otherwise dispose of any financial interest in any **digital asset**? A digital asset includes virtual currency (cryptocurrency, bitcoin, blockchain, etc) as well as stable coins and tokens. If yes, please supply info for short & long term gains/losses.
- Was your **home** rented out or used for business?
- Were you notified or audited by either the **Internal Revenue Service** or any State taxing agency? If so, please provide a copy of the correspondence for our files.
- Did you have an interest in or signature or other authority over a **financial account in a foreign** country, such as a bank account, retirement and/or securities account?
- Did the IRS issue you or any of your dependents an identify protection personal identification number (IP PIN)? If yes, please provide copy of the IRS notice that gives us PIN number.
- Did you make **estimated tax payments** or apply last year's refund to this year's tax? If so, please supply details.
- Crystal Ball question: Do you expect your 2024 taxable income and withholdings to be significantly different from 2023? (i.e. Retiring? Changing Employment? Starting a business?) If yes, please explain: _____
- Important:** Did your **bank account** information change within the last twelve months? If information has changed, please provide a copy of a voided check.

Is there one spouse or another relative who is better to contact about your tax return processing? If so, please provide name and contact info. _____

I prefer to receive my completed tax return by: (circle one)

US Mail	SDCPA Portal*	Clearwater Office Pick up US 19 North of Olive Garden	Palm Harbor Office Pick up West Lake Road off US 19
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No appointment needed to drop off. Please submit your entire Tax Package to SDCPA when you are ready. For your convenience, we have a slot in our front doors at both locations for after hour drop offs.

*For more information about the Portal:
Call us 727.785.5228 x205 or email Sayegh@seandaviscpa.com

The IRS requires that we electronically file all tax returns. In order to e-file the returns, we must:

1. Receive your signed e-file authorization forms.
2. Receive payment for our tax preparation services. Payments can be made via our website or by sending a check.

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) 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

2023

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US

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

7.1

Please enter all pertinent 2023 information.

APPLICATION OF 2023 OVERPAYMENT (7.1)

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

Other (please explain): _____

2024 ESTIMATED TAX INFORMATION

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

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

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

If "yes" explain any differences: _____

7.1

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

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2022 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	
1	aaaa									12,000

PENSIONS, IRA DISTRIBUTIONS (13.1)

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

GAMBLING WINNINGS (W-2G) (13.2)

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

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

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

10, 13.1, 13.2

2023	1040	US	Interest & Dividend Income	11, 12
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Please enter all pertinent 2023 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2022 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2022 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

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

MISCELLANEOUS INCOME

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

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

Form 1099-K

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

TAX WITHHELD (not entered elsewhere)

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

	14.1
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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

	2023 Amount	2022 Amount
Gross receipts or sales (Form 1099-NEC)		
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		

2023

1040

US

Business Income (Schedule C) (cont.)

No.

16 p2

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.

16 p2

2023	1040	US	Capital Gains & Losses (Schedule D)	17
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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									

2023

1040

US

Rental & Royalty Income (Schedule E)

No.

18

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

GENERAL INFORMATION

	2023 Amount	2022 Amount
Description of property		Type of Property 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

	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.

18

2023

1040

US

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

No.

18 p2

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

GENERAL INFORMATION

Foreign region	
Foreign postal code	
Foreign country	

OIL AND GAS

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

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

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

INDIRECT EXPENSES

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

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

Other:

2023	1040	US	Partnership and S corporation Information	20.1,20.2
------	------	----	---	-----------

Please add, change or delete 2023 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

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

S CORPORATION INFORMATION (20.2)

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

20.1,20.2

2023	1040	US	Estate or Trust and REMIC Information	20.3,20.4
------	------	----	---------------------------------------	-----------

Please add, change or delete 2023 information as appropriate.
Be sure to attach all Schedule K-1s and Schedule Qs.

ESTATE OR TRUST INFORMATION (20.3)

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

REMIC INFORMATION (20.4)

No.	Name of REMIC	Employer Identification Number

	20.3,20.4
--	-----------

2023

1040

US

Vehicle Expenses

No.

22 p3

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)		

2023

1040

US

Adjustments to Income

24

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

Table with 2 columns: Taxpayer, Spouse for 2023 Amount

Table with 2 columns: Taxpayer, Spouse for 2022 Amount

ROTH IRA CONTRIBUTIONS

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

Table with 2 columns: Taxpayer, Spouse for 2023 Amount

Table with 2 columns: Taxpayer, Spouse for 2022 Amount

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

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.)

Table with 2 columns: Taxpayer, Spouse for 2023 Amount

Table with 2 columns: Taxpayer, Spouse for 2022 Amount

SIMPLE contributions:

Self-employed SIMPLE contributions you made or expect to make (1=maximum)
Employer matching rate if not .03 (.xxxx)
1=nonelective contributions (2%)
Contributions made to date

Table with 2 columns: Taxpayer, Spouse for 2023 Amount

Table with 2 columns: Taxpayer, Spouse for 2022 Amount

ADJUSTMENTS TO INCOME

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

Table with 2 columns: Taxpayer, Spouse for 2023 Amount

Table with 2 columns: Taxpayer, Spouse for 2022 Amount

Expenses from rental of personal property
Other adjustments to income:

Table with 2 columns: Taxpayer, Spouse for 2023 Amount

Table with 2 columns: Taxpayer, Spouse for 2022 Amount

Blank lines for other adjustments to income

Table with 2 columns: Taxpayer, Spouse for 2023 Amount

Table with 2 columns: Taxpayer, Spouse for 2022 Amount

24

2023

1040

US

Adjustments to Income

24 p2

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

ADJUSTMENTS TO INCOME

Alimony paid:

Taxpayer

Spouse

Date of divorce or sep. agreement

--

--

Recipient's first name

--

--

Recipient's last name

--

--

Recipient's SSN

--

--

Amount paid

	2022 amt:
--	-----------

	2022 amt:
--	-----------

24 p2

2023

1040

US

Itemized Deductions

25

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.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. Rows include Prescription medicines and drugs, Doctors, dentists and nurses, Hospitals and nursing homes, Insurance premiums not entered elsewhere, Long-term care premiums, Insurance reimbursement, Lodging and transportation, Out-of-pocket expenses, Medical miles driven, and Other medical and dental expenses.

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

Table with 3 columns: 2023 Amount, TS, 2022 Amount. Rows include State income taxes (1/23 payment, 2022 extension, 2022 return, prior years), and City/local income taxes (1/23 payment, 2022 extension, 2022 return).

SALES AND USE TAXES PAID

Table with 3 columns: 2023 Amount, TS, 2022 Amount. Rows include State and local sales taxes, Use taxes paid on 2023 purchases, Use taxes paid with 2022 state return, Sales tax on autos, and Sales tax on boats, aircraft, other special items.

OTHER TAXES PAID

Table with 3 columns: 2023 Amount, TS, 2022 Amount. Rows include Real estate taxes (principal residence, held for investment), Personal property taxes, Foreign income taxes, and Other taxes.

25

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, 2022 Amount. Includes rows for home mortgage interest and points.

Home mortgage interest not reported on Form 1098:

Form for payee information: Payee's name, SSN or FEIN, street address, city, state, ZIP code, region, postal code, country.

Table for amount paid: Description, 2023 Amount, 2022 Amount.

Points not reported on Form 1098:

Table for points not reported on Form 1098: Description, 2023 Amount, 2022 Amount.

Investment interest (interest on margin accounts):

Table for investment interest: Description, 2023 Amount, 2022 Amount.

Passive interest:

Table for passive interest: Description, 2023 Amount, 2022 Amount.

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 for cash or check contributions: Description, 2023 Amount, 2022 Amount.

Volunteer expenses (out-of-pocket):

Number of charitable miles:

Table for volunteer expenses and miles: Description, 2023 Amount, 2022 Amount.

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

Contributions by cash or check:

Table for cash or check contributions: Description, 2023 Amount, 2022 Amount.

Volunteer expenses (out-of-pocket):

Number of charitable miles:

Table for volunteer expenses and miles: Description, 2023 Amount, 2022 Amount.

25 p2

2023

1040

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for 50% limitation.

30% limitation (see above):

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for 30% limitation.

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for 30% capital gain property.

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for 20% capital gain property.

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

Union and professional dues

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for other unreimbursed employee expenses.

Investment expense:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for investment expense.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for tax return preparation fee and safe deposit box rental.

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Rows for miscellaneous deductions.

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)
Other miscellaneous deductions:

2023 Amount TS 2022 Amount

Table with 3 columns: 2023 Amount, TS, 2022 Amount. Row 1: Estate tax, section 691(c)

Horizontal lines for entering miscellaneous deductions.

Table with 3 columns: 2023 Amount, TS, 2022 Amount. Multiple empty rows for data entry.

25 p4

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 for 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 input with 3 columns: 2023 Amount, TS, 2022 Amount. Includes a shaded area for 2022 Amount.

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 input with 3 columns: 2023 Amount, TS, 2022 Amount. Includes a shaded area for 2022 Amount.

Form legend table with 1 column: Form. Values: 1 = Schedule A (default), 2 = Business use of home, 3 = Schedule E.

25 p5

2023

1040

US

Business Use of Home (Form 8829)

No.

29

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

BUSINESS USE OF HOME

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

INDIRECT EXPENSES

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

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

DIRECT EXPENSES

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

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

2023

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

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

GENERAL INFORMATION

Occupation, if different from Form 1040

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

EMPLOYEE BUSINESS EXPENSES

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

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				

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

DEPENDENT CARE EXPENSES (33.1)

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

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

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

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

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

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

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

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

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

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 *

2023 Amount	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.