

Heintzelman Accounting Services, Inc.
2660 Horizon Dr SE Ste 210
Grand Rapids, MI 49546-7964
616-957-2055

Dear Client:

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.

We will prepare your 2022 federal and state income tax returns from information which you will furnish to 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 worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

By law all charitable contributions claimed as a deduction on your tax return must be substantiated by keeping a written record of the contribution. Acceptable written records used to substantiate each contribution include a cancelled check or bank record that supports the donation, or a written receipt or similar statement that includes (1) the name of the donee organization and (2) the date and amount of the contribution and (3) if any goods or services were received in exchange for the contribution. Contributions of \$250 or more require a statement from the charitable organization. If the resulting returns are examined by the IRS, requests may be made for the written record of the contribution. It is recommended that for any charitable contributions claimed, you retain the written records for at least seven years.

The substantiation rules for noncash contributions require the donated property's fair market value (FMV) to be determined. FMV is the depreciated, or used, value of the donated property. It is not the purchase price of a similar "new" item. The following methods can be used to determine FMV:

- Valuation guides available from organizations such as the Salvation Army or Goodwill. Many guides include a value range that can be used to determine FMV based upon location and condition of the property. Keep any guides used to determine FMV with your tax records.
- Compare prices at area thrift stores for items in comparable condition. Visit a few stores to determine price and demand for the property.
- Search online auctions or classified ads for comparable items. Keep printouts of such listings used to determine FMV of the donated property.
- For donated items with a FMV of more than \$5,000, valuation by a qualified appraiser will be

required in most cases. Keep the appraiser's report with your tax documents.

To further substantiate your noncash contribution, keep any acknowledgment letters, receipts, or similar statements from the organization. Consider keeping a picture of the donated item(s) with your tax documents. See IRS Publication 561, Determining the Value of Donated Property for further information.

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

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related 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.

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.

Our tax preparation services will be based upon our current flat fee schedule which includes the number of tax items and complexity of your tax return and will be billed at our standard billing rates. *All invoices are due and payable prior to the receipt of the review and signature copies of your tax return.*

Our tax preparation services do not include bookkeeping and accounting, meetings, videos, tax consultations, research, tax projections or planning, or representation. Those services are available upon requests and will be invoiced separately at our current billing rates.

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, please inform us by noting so at the end of the return copy of this letter.

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

Very truly yours,

Heintzelman Accounting Services, Inc.

Accepted By:

Date: _____

Heintzelman Accounting Services, Inc.
2660 Horizon Dr SE Ste 210
Grand Rapids, MI 49546-7964
616-957-2055

Dear Client:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2022 personal income tax return. To help you complete the Organizer with minimal time and effort, when available, you will find certain information from your 2021 personal income tax return.

As you are well aware, 2020 and 2021 were unique tax years due to Covid-19. Most of the tax provisions were temporary and expired at the end of 2021. However, we have included an additional set of 'Covid-Related Qualifying Questions' for those provisions that are still in affect for 2022. It is important that you complete these additional questions to ensure we have the appropriate information to determine if you qualify for any of the new tax provisions.

To protect your privacy, your Tax Organizer contains masked data. Masked data displays as asterisks. For example, a Social Security number could display as ***-**-6789, an account number as *****6789, and a date of birth as **/**/2000. If you would like to confirm the masked data or make a change to your data, please contact this office. Do not indicate any changes to your data on your Tax Organizer. When you receive your completed tax return(s), make sure you review all Social Security numbers, bank account numbers, and dates of birth for accuracy.

Enter 2022 information on the Tax Organizer pages provided or provide the applicable worksheet or tax document for each item. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

You will also need to provide the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual, nonresident alien, or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

In order to meet the filing deadline for your 2022 income tax return, your completed tax organizer needs to be received by our office no later than March 24, 2023. Any information received after that date may require an extension of time be filed for your return.

Thank you for the opportunity to serve you.

Sincerely,

Heintzelman Accounting Services, Inc.

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties.

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did you live separately from your spouse during the last six months of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.	<input type="checkbox"/>	<input type="checkbox"/>
COVID-19 Information		
Did you receive a Paycheck Protection Program (PPP) loan forgiveness in 2022? If yes, please provide the loan forgiveness letter from the SBA or your bank.	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Pension, IRA, or Annuity distributions that were COVID-related in 2020?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did you elect to spread your covid-related retirement plan distribution income over 3 years?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a covid-related distribution, did you repay any portion of the distribution in 2022? If so, how much?	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,200?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Is there any other person(s) who lived with you more than half the year but not claimed by you last year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>

Purchases, Sales and Debt Information

- | | | |
|---|--------------------------|--------------------------|
| Did you start a new business or purchase rental property during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any assets used in your trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire a new or additional interest in a partnership or S corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any real estate during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase or sell a principal residence during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you foreclose or abandon a principal residence or real property during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire or dispose of any stock during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you take out a home equity loan this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you refinance a principal residence or second home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell an existing business, rental, or other property this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you lend money with the understanding of repayment and this year it became totally uncollectable? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year? | <input type="checkbox"/> | <input type="checkbox"/> |

Income Information

- | | | |
|---|--------------------------|--------------------------|
| Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any income from property sold prior to this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any unemployment benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any disability income during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Medicaid waiver payments as difficulty of care during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive tip income not reported to your employer this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did any of your life insurance policies mature, or did you surrender any policies? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any awards, prizes, hobby income, gambling or lottery winnings? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any income considered to be nonemployee compensation? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you expect a large fluctuation in income, deductions, or withholding next year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you, at any time during 2022, (a) receive virtual currency as a reward, award, or payment for property or services (including from an airdrop or a hard fork); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? If yes, please provide the details. | <input type="checkbox"/> | <input type="checkbox"/> |

Retirement Information

- | | | |
|--|--------------------------|--------------------------|
| Are you an active participant in a pension or retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Social Security benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, were any withdrawals due to a Federally declared disaster? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a distribution from an individual retirement account (IRA) or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? Include form 1099-R, "Distribution From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc", and proof of the rollover. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you convert IRA funds or any other qualified retirement plan funds into a Roth IRA? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you plan to contribute money before April 18, 2023 to a traditional or Roth IRA for the last calendar year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you plan to contribute money before April 18, 2023 to a health savings account (HSA) for the last calendar year? | <input type="checkbox"/> | <input type="checkbox"/> |

(SELF-EMPLOYED ONLY) If you or your spouse have self-employment income, do you want to make a retirement plan contribution?

Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?

Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?

Did anyone in your family receive a scholarship of any kind during the year?

If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?

Did you make any withdrawals from an education savings or 529 Plan account?

If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?

Did you make any contributions to an education savings or 529 Plan account?

Did you pay any student loan interest this year?

Did you cash any Series EE or I U.S. Savings bonds issued after 1989?

Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?

Did you make any contributions to a Health savings account (HSA) or Archer MSA?

Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?

Did you pay long-term care premiums for yourself or your family?

Did you make any contributions to an ABLE (Achieving a Better Life Experience) account?

Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account?

If you are a business owner, did you pay health insurance premiums for your employees this year?

Did you receive any Health Coverage Tax Credit (HCTC) advance payments?

Itemized Deduction Information

Did you incur a casualty or theft loss or any condemnation awards during the year?

If yes, did the loss occur in a Federally declared disaster area?

Did you pay out-of-pocket medical expenses that exceed 7.5% of your adjusted gross income (Co-pays, prescription drugs, etc.)?

Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?

If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.

Did you donate a vehicle or boat during the year?.

Did you pay real estate taxes for your primary home and/or second home?

Did you pay any mortgage interest on an existing home loan?

Did you incur interest expenses associated with any investment accounts you held?

Did you make any major purchases during the year (cars, boats, etc.)?

Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

Miscellaneous Information

- Did you make gifts of more than \$16,000 to any individual?
- If you are self-employed, did you utilize an area of your home **regularly** and **exclusively** for business purposes?
- If yes, provide the total square footage of your home *and* square footage of your home office. _____
- Did you incur expenses as an elementary or secondary school educator?
- Did you engage in any bartering transactions?
- Did you retire or change jobs this year?
- Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?
- Did you pay any individual as a household employee during the year \$2,200 or more?
- Did you make energy efficient improvements to your main home this year?
- Did you purchase and place in service any solar water heating, solar electric, fuel cells, small wind energy or geothermal heat pump to any property you own (not just your home)
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Have you purchased Series I Bonds, Series EE Bonds, or Treasuries in the last few years? (Note: 1099-INT are not mailed to you but can be found on TreasuryDirect.gov)
- Did you receive correspondence from the State or the IRS?
- If yes, explain: _____
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

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616-957-2055

Dear Client:

IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household Filing Status. We believe you are/may be eligible for one or more of the credits or the filing status. As part of our engagement with you and to comply with these requirements, we ask all clients for whom returns are prepared to answer the following due diligence questions. Please respond to the questions below by entering Y (yes) or N (no) and return to our office.

Earned Income Credit - *Y or N*

Were you (taxpayer(s)) a US citizen or resident alien for all of 2022? _____

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)? _____

Did any dependent(s) file a joint return with another person for 2022? _____

Did dependent(s) live with you in the United States for more than half of 2022? _____

*You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.

Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer? _____

*Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.

Child Tax Credit - *Y or N*

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? _____

Did dependent(s) provide over half of his or her own support for 2022? _____

Did dependent(s) live with you for more than half of 2022? _____

Did dependent(s) file a joint return with another person for 2022? _____

Are dependent(s) a U.S. citizen, a U.S. national, or a U.S. resident alien? _____

*We are required to obtain from the taxpayer a document proving the existence of the child such as one of the following (that would have the child's name on it):

- School record or statement

- Health care provider statement
- Child care provider record
- Place of worship statement

American Opportunity Tax Credit- *Y or N*

As of the beginning of 2022, has the student completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution? _____

For the student, has either the American Opportunity Tax credit or the Hope Scholarship credit been claimed by you or anyone else for this student for any 4 tax years before 2022? _____

*If the American Opportunity Tax credit (and Hope Scholarship credit) has been claimed for this student for any 3 or fewer tax years before 2022, this requirement is met.

For at least one academic period beginning (or treated as beginning) in 2022, has the student met both of the following? _____

(a) Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and

(b) Carried at least one-half the normal full-time workload for his or her course of study.

*The standard for what is half of the normal full-time work load is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965. For 2022, treat an academic period beginning in the first 3 months of 2022 as if it began in 2022 if qualified education expenses for the student were paid in 2022 for that academic period.

As of the end of 2022, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? _____

Head of Household Filing Status - *Y or N*

Are you, the taxpayer, unmarried on 12/31/22 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person? _____

General - *Y or N*

Can you provide documentation to substantiate the above answers? _____

Have you ever had any of these credits disallowed or reduced in the past? _____

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

Very truly yours,

Heintzelman Accounting Services, Inc.

Completed By: _____

Date: _____

General: 1040

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) _____

Mark if you were married but living apart all year _____ Mark if your nonresident alien spouse does not have an ITIN _____

Taxpayer **Spouse**

Social security number _____

First name _____

Last name _____

Occupation _____

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank) 2

Mark if legally blind _____

Mark if dependent of another taxpayer _____

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N) _____

Date of birth _____

Date of death _____

Work/daytime telephone number/ext number _____

Do you authorize us to discuss your return with the IRS (Y, N) Y

General: 1040, Contact

Present Mailing Address

Address _____

Apartment number _____

City/State postal code/Zip code _____

Foreign country name _____

Foreign phone number _____

Home/evening telephone number _____

Taxpayer email address _____

Spouse email address _____

General: 1040

Dependent Information

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441

Child and Dependent Care Expenses

Provider information:

Business name _____

First and Last name _____

Street address _____

City, state, and zip code _____

Social security number OR Employer identification number _____

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) _____

Amount paid to care provider in 2022 _____

Taxpayer **Spouse**

Employer-provided dependent care benefits that were forfeited _____

NOTES/QUESTIONS:

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive.
 Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Retirement: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive.
 Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: K1, K1T **Schedules K-1**

Please provide all copies of Schedule K-1 that you receive.
 Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive.
 Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive.
 Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

NOTES/QUESTIONS:

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J _____ Payer's name _____ Payer's social security number _____
 Payer's address, city, state, zip code _____
 Amount received in 2022 _____ Amount received in 2021 _____

Income: B2 **Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income **Other Income**

Please provide copies of all supporting documentation.

State and local income tax refunds _____ **2022 Information** _____ **Prior Year Information** _____

Alimony received _____ **T/S** _____ **Agreement Date** _____ **2022 Information** _____ **Prior Year Information** _____

Unemployment compensation _____ **Taxpayer** _____ **Spouse** _____ **Prior Year Information** _____
 Unemployment compensation repaid _____
 Social security benefits _____
 Medicare premiums to be reported on Schedule A _____
 Railroad retirement benefits _____

T/S/J _____ **2022 Information** _____ **Prior Year Information** _____
 Other Income: _____

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer Spouse

Traditional IRA Contributions for 2022 -

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2022

Roth IRA Contributions for 2022 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2022

Educate: Educate2

Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2022 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2022 Information	Prior Year Information
___	_____	_____	_____
___	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2022. Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____

*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home due to service in the armed forces.

Description of move	_____
Taxpayer/Spouse/Joint (T, S, J)	_____
Mark if the move was due to service in the armed forces	___
Number of miles from old home to new workplace	_____
Number of miles from old home to old workplace	_____
Mark if move is outside United States or its possessions	___
Transportation and storage expenses	_____
Travel and lodging (not including meals)	_____
Total amount reimbursed for moving expenses	_____

1040 Adj: OtherAdj

Other Adjustments to Income

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2022 Information	Prior Year Information
___	___	_____	_____	_____	_____
Street address		_____			
City, State and Zip code		_____			

*Enter the divorce/separation agreement date

Taxpayer Spouse Prior Year Information

Educator expenses:

_____	_____	_____	_____
_____	_____	_____	_____

Other adjustments:

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Itemized: A1 **Medical and Dental Expenses**

T/S/J		2022 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid***	_____	_____
—	Long-term care premiums you paid***	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items (1/1/22-6/30/22, 18 cents)	_____	_____
—	Miles driven for medical items (7/1/22-12/31/22, 22 cents)	_____	_____

***Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1 **Tax Expenses**

T/S/J		2022 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2021 state and local income taxes paid in 2022	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

Itemized: A2 **Interest Expenses**

T/S/J		2022 Information	Prior Year Information																
—	Home mortgage interest From Form 1098	_____	_____																
T/S/J	Other home mortgage interest paid to individuals:																		
—	<table border="0"> <tr> <td>Payee's Name</td> <td>SSN or EIN</td> <td>2022 Information</td> <td>Prior Year Information</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Address</td> <td></td> <td>City</td> <td>State Zip Code</td> </tr> <tr> <td>_____</td> <td></td> <td>_____</td> <td>_____</td> </tr> </table>	Payee's Name	SSN or EIN	2022 Information	Prior Year Information	_____	_____	_____	_____	Address		City	State Zip Code	_____		_____	_____		
Payee's Name	SSN or EIN	2022 Information	Prior Year Information																
_____	_____	_____	_____																
Address		City	State Zip Code																
_____		_____	_____																
T/S/J	Investment interest expense, other than on Sch K-1s:	2022 Information	Prior Year Information																
—	Refinancing Information: Refinance #1	_____	_____																
	Refinance #2	_____	_____																
T/S/J	Recipient/Lender name	_____	_____																
—	Total points paid at time of refinance	_____	_____																
—	Date of refinance	_____	_____																
—	Term of new loan (in months)	_____	_____																
—	Reported on Form 1098 in 2022	_____	_____																

Itemized: A3 **Charitable Contributions**

T/S/J		2022 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3, A-St **Miscellaneous Deductions**

T/S/J		2022 Information	Prior Year Information
—	Other expenses _____	_____	_____
—	Gambling losses (enter only if you have gambling income)	_____	_____
***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA			
T/S/J	Unreimbursed expenses***	2022 Information	Prior Year Information
—	Union dues, other than amounts reported on Form W-2***	_____	_____
—	Tax preparation fees***	_____	_____
—	Other expenses, subject to 2% AGI limitation***:	_____	_____
—	_____	_____	_____
—	Safe deposit box rental***	_____	_____
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***	_____	_____

General: Bank

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____

Primary account:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #1:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #2:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

Identity Authentication

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____
 Identification number _____
 Issue date _____
 Expiration date _____
 Location of issuance _____
 Document number (New York only) _____

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____
 Identification number _____
 Issue date _____
 Expiration date _____
 Location of issuance _____
 Document number (New York only) _____

NOTES/QUESTIONS:

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) _____[1]
 Mark if you were married but living apart all year _____[2]
 Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) _____[3]

	Taxpayer	Spouse
Social security number	_____ [4]	_____ [5]
First name	_____ [6]	_____ [7]
Last name	_____ [8]	_____ [9]
Occupation	_____ [10]	_____ [11]
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank) 2	_____ [12]	_____ [14]
Mark if dependent of another taxpayer	_____ [15]	_____ [16]
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N) 1	_____ [17]	
Mark if legally blind	_____ [20]	_____ [21]
Date of birth	_____ [22]	_____ [24]
Date of death	_____ [26]	_____ [27]
Work/daytime telephone number/ext number	_____ [28] _____ [29]	_____ [30] _____ [31]
Home/evening telephone number	_____ [32]	_____ [33]
Do you authorize us to discuss your return with the IRS? (Y, N) Y	_____ [34]	

Present Mailing Address

Address _____ [40]
 Apartment number _____ [41]
 City, state postal code, zip code _____ [42] _____ [43] _____ [44]
 Foreign country name _____ [46]
 Foreign phone number _____ [49]
 In care of addressee _____ [51]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name ^{52]}	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	**Dep Codes * **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent _____ [53]
 Social security number of qualifying person _____ [54]

Dependent Codes

- | | |
|---|---|
| <p>*Basic</p> <ul style="list-style-type: none"> 1 = Child who lived with you 2 = Child who did not live with you due to divorce/separation 3 = Other dependent 4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC) 5 = Qualifying child for Earned Income Credit only 6 = Children who lived with you, but do not qualify for Earned Income Credit 7 = Children who lived with you, but do not qualify for Child Tax Credit 8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit <p>***Months</p> <ul style="list-style-type: none"> 77 = Reported on odd year return 88 = Reported on even year return 99 = Not reported on return | <p>**Other</p> <ul style="list-style-type: none"> 1 = Student (Age 19 - 23) 2 = Disabled dependent 3 = Dependent who is both a student and disabled |
|---|---|

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

Taxpayer

Spouse

Fax telephone number _____ [11] _____ [20]

Mobile telephone number _____ [12] _____ [21]

Mobile telephone #2 number _____ [13] _____ [22]

Pager number _____ [14] _____ [23]

Other: _____ [15] _____ [24]

 Telephone number _____ [16] _____ [25]

 Extension _____ [17] _____ [26]

Preferred method of contact: _____ [18] _____ [27]

 Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 _____ [18] _____ [27]

NOTES/QUESTIONS:

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. [1]

Primary account:

Financial institution routing transit number _____ [3]

Name of financial institution _____ [4]

Your account number _____ [5]

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [6]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [9]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [10]

Enter the maximum dollar amount, or percentage of total refund Dollar _____ [11] or Percent (xxx.xx) _____ [12]

Secondary account #1:

Financial institution routing transit number _____ [27]

Name of financial institution _____ [28]

Your account number _____ [29]

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [30]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [31]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [32]

Enter the maximum dollar amount, or percentage of total refund Dollar _____ [13] or Percent (xxx.xx) _____ [14]

Secondary account #2:

Financial institution routing transit number _____ [33]

Name of financial institution _____ [34]

Your account number _____ [35]

Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [36]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [37]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [38]

Enter the maximum dollar amount, or percentage of total refund Dollar _____ [17] or Percent (xxx.xx) _____ [18]

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar _____ [15] or Percent (xxx.xx) _____ [16]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds _____ [19] or Percent (xxx.xx) _____ [20]

Owner's name (First Last) _____ [40] _____ [41]

Co-owner or beneficiary (First Last) _____ [42] _____ [43]

Mark if the name listed above is a beneficiary _____ [44]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds _____ [23] or Percent (xxx.xx) _____ [24]

Owner's name (First Last) _____ [45] _____ [46]

Co-owner or beneficiary (First Last) _____ [47] _____ [48]

Mark if the name listed above is a beneficiary _____ [49]

IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.

Mark if you want to file a paper return even if you qualify for electronic filing

____[1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension)

2[2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account

____[9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN)

____[7]

Spouse self-selected Personal Identification Number (PIN)

____[8]

NOTES/QUESTIONS:

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____ [1]
Identification number _____ [3]
Issue date _____ [4]
Expiration date (mm/dd/yyyy) _____ [5]
Location of issuance (State issued only) _____ [6]
Document number (New York only) _____ [7]

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____ [10]
Identification number _____ [12]
Issue date _____ [13]
Expiration date (mm/dd/yyyy) _____ [14]
Location of issuance (State issued only) _____ [15]
Document number (New York only) _____ [16]

NOTES/QUESTIONS:

If you have an overpayment of 2022 taxes, do you want the excess:

Refunded _____ [52]

Applied to 2023 estimated tax liability _____ [53]

Do you expect a considerable change in your 2023 income? (Y, N) _____ [54]

If yes, please explain any differences: _____ [55]

_____ [56]

_____ [57]

_____ [58]

Do you expect a considerable change in your deductions for 2023? (Y, N) _____ [59]

If yes, please explain any differences: _____ [60]

_____ [61]

_____ [62]

_____ [63]

Do you expect a considerable change in the amount of your 2023 withholding? (Y, N) _____ [64]

If yes, please explain any differences: _____ [65]

_____ [66]

_____ [67]

_____ [68]

Do you expect a change in the number of dependents claimed for 2023? (Y, N) _____ [69]

If yes, please explain any differences: _____ [70]

_____ [71]

_____ [72]

_____ [73]

Payment method used to pay your estimated taxes (1=Electronic Federal Tax Payment System (EFTPS); 2=Direct Pay) _____ [74]

2022 Federal Estimated Tax Payments

2021 overpayment applied to 2022 estimates + _____ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. _____ [5]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	4/18/22	_____ [6]	+ _____ [7]	_____	_____
2nd quarter payment	6/15/22	_____ [8]	+ _____ [9]	_____	_____
3rd quarter payment	9/15/22	_____ [10]	+ _____ [11]	_____	_____
4th quarter payment	1/17/23	_____ [12]	+ _____ [13]	_____	_____
Additional payment		_____ [14]	+ _____ [15]		

***Method of payment indicated in prior year**
EFW = Electronic funds withdrawal EFTPS = Electronic Federal Tax Payment System
Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

Taxpayer/Spouse/Joint (T, S, J) _____ [1]

State postal code _____ [2]

Amount paid with 2021 return + _____ [3]

2021 overpayment applied to '22 estimates + _____ [4]

Treat calculated amounts as paid _____ [8]

Date Paid	Amount Paid	Calculated Amount
1st quarter payment _____ [9]	+ _____ [10]	<div style="border: 1px solid black; padding: 5px;"> _____ _____ _____ _____ </div>
2nd quarter payment _____ [11]	+ _____ [12]	
3rd quarter payment _____ [13]	+ _____ [14]	
4th quarter payment _____ [15]	+ _____ [16]	
Additional payment _____ [17]	+ _____ [18]	

2022 City Estimated Tax Payments

City #1		City #2	
City name _____ [28]		City name _____ [50]	
Amount paid with 2021 return + _____ [31]		Amount paid with 2021 return + _____ [53]	
2021 overpayment applied to '22 estimates\$ _____ [32]		2021 overpayment applied to '22 estimates\$ _____ [54]	
Treat calculated amounts as paid _____ [36]		Treat calculated amounts as paid _____ [58]	

Date Paid	Amount Paid	Date Paid	Amount Paid
1st quarter payment _____ [37]	+ _____ [38]	1st quarter payment _____ [59]	+ _____ [60]
2nd quarter payment _____ [39]	+ _____ [40]	2nd quarter payment _____ [61]	+ _____ [62]
3rd quarter payment _____ [41]	+ _____ [42]	3rd quarter payment _____ [63]	+ _____ [64]
4th quarter payment _____ [43]	+ _____ [44]	4th quarter payment _____ [65]	+ _____ [66]

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

City #3		City #4	
City name _____ [72]		City name _____ [94]	
Amount paid with 2021 return + _____ [75]		Amount paid with 2021 return + _____ [97]	
2021 overpayment applied to '22 estimates\$ _____ [76]		2021 overpayment applied to '22 estimates\$ _____ [98]	
Treat calculated amounts as paid _____ [80]		Treat calculated amounts as paid _____ [102]	

Date Paid	Amount Paid	Date Paid	Amount Paid
1st quarter payment _____ [81]	+ _____ [82]	1st quarter payment _____ [103]	+ _____ [104]
2nd quarter payment _____ [83]	+ _____ [84]	2nd quarter payment _____ [105]	+ _____ [106]
3rd quarter payment _____ [85]	+ _____ [86]	3rd quarter payment _____ [107]	+ _____ [108]
4th quarter payment _____ [87]	+ _____ [88]	4th quarter payment _____ [109]	+ _____ [110]

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Wages and Salaries #1

Please provide all copies of Form W-2.

2022 Information

Prior Year Information

Taxpayer/Spouse (T, S)		__	[1]
Employer name	_____		[3]
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard)			[5]
Mark if this is your current employer			[6]
Federal wages and salaries (Box 1)	+	_____	[10]
Federal tax withheld (Box 2)	+	_____	[12]
Social security wages (Box 3) (if different than federal wages)	+	_____	[14]
Social security tax withheld (Box 4)		+ _____	[16]
Medicare wages (Box 5) (if different than federal wages)	+	_____	[18]
Medicare tax withheld (Box 6)	+	_____	[21]
SS tips (Box 7)	+	_____	[23]
Allocated tips (Box 8)		+ _____	[25]
Dependent care benefits (Box 10)		+ _____	[27]
Box 13 -			
Statutory employee			[29]
Retirement plan			[30]
Third-party sick pay			[31]
State postal code (Box 15)		_____	[32]
State wages (Box 16) (if different than federal wages)	+	_____	[34]
State tax withheld (Box 17)	+	_____	[36]
Local wages (Box 18)	+	_____	[38]
Local tax withheld (Box 19)		+ _____	[40]
Name of locality (Box 20)	_____		[43]

	Control Totals+
--	------------------------

Wages and Salaries #2

Please provide all copies of Form W-2.

2022 Information

Prior Year Information

Taxpayer/Spouse (T, S)		__	[1]
Employer name	_____		[3]
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard)			[5]
Mark if this is your current employer			[6]
Federal wages and salaries (Box 1)	+	_____	[10]
Federal tax withheld (Box 2)	+	_____	[12]
Social security wages (Box 3) (if different than federal wages)	+	_____	[14]
Social security tax withheld (Box 4)		+ _____	[16]
Medicare wages (Box 5) (if different than federal wages)	+	_____	[18]
Medicare tax withheld (Box 6)	+	_____	[21]
SS tips (Box 7)	+	_____	[23]
Allocated tips (Box 8)		+ _____	[25]
Dependent care benefits (Box 10)		+ _____	[27]
Box 13 -			
Statutory employee			[29]
Retirement plan			[30]
Third-party sick pay			[31]
State postal code (Box 15)		_____	[32]
State wages (Box 16) (if different than federal wages)	+	_____	[34]
State tax withheld (Box 17)	+	_____	[36]
Local wages (Box 18)	+	_____	[38]
Local tax withheld (Box 19)		+ _____	[40]
Name of locality (Box 20)	_____		[43]

	Control Totals+
--	------------------------

Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.
 *Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code <small>(**See codes below)</small>	Interest Income ^[1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer						
		Amounts	+					
	2	Payer						
		Amounts	+					
	3	Payer						
		Amounts	+					
	4	Payer						
		Amounts	+					
	5	Payer						
		Amounts	+					
	6	Payer						
		Amounts	+					
	7	Payer						
		Amounts	+					
	8	Payer						
		Amounts	+					
	9	Payer						
		Amounts	+					
	10	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code	(**See codes below)	Ordinary Dividends	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 199A	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer											
		Amounts +											
	2	Payer											
		Amounts +											
	3	Payer											
		Amounts +											
	4	Payer											
		Amounts +											
	5	Payer											
		Amounts +											
	6	Payer											
		Amounts +											
	7	Payer											
		Amounts +											
	8	Payer											
		Amounts +											
	9	Payer											
		Amounts +											
	10	Payer											
		Amounts +											

**Dividend Codes	
Blank = Other	3 = Nominee

	2022 Information	Prior Year Information
State and local income tax refunds	+ _____ [5]	

	T/S	Agreement Date		2022 Information	Prior Year Information
Alimony received	—	_____	+	_____ [3]	
	—	_____	+	_____ [3]	

****Unemployment benefits are taxable income and should be reported on your return. Your 1099-G should show both the amount received and any amount of tax withheld. You may need to go to your state's Department of Labor website to get your 1099-G from your account.**

	Taxpayer		Spouse	Prior Year Information
Unemployment compensation**	+ _____ [9]	+	_____ [10]	
Unemployment compensation federal withholding	+ _____ [9]	+	_____ [10]	
Unemployment compensation state withholding	+ _____ [9]	+	_____ [10]	
Unemployment compensation repaid	+ _____ [12]	+	_____ [13]	
Alaska Permanent Fund dividends	+ _____ [18]	+	_____ [19]	

	T/S/J	Self-Employment Income ? (Y, N)		2022 Information	Prior Year Information
			Other income, such as: Commissions, Jury pay, Director fees, Taxable scholarships	+ _____ [15]	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	
—	—	_____		+	

NOTES/QUESTIONS:

Social Security, Tier 1 Railroad Benefits

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) _____ [1]
State postal code _____ [3]

Social Security Benefits

	2022 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information: From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+ _____ [7]	
Prescription drug (Part D) premiums	+ _____ [9]	
Net Benefits for 2022 (Box 3 minus Box 4) (Box 5)	+ _____ [12]	
Voluntary Federal Income Tax Withheld (Box 6)	+ _____ [14]	

Tier 1 Railroad Benefits

	2022 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		
Portion of Tier 1 Paid in 2022 (Box 5)	+ _____ [22]	
Federal Income Tax Withheld (Box 10)	+ _____ [25]	
Medicare Premium Total (Box 11)	+ _____ [27]	

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2022 or receive any prior year benefits in 2022. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9

_____	[40]
_____	[41]
_____	[42]
_____	[43]
_____	[44]

NOTES/QUESTIONS:

	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	__ [1]	__ [2]
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	__ [3]	__ [4]
Enter the total traditional IRA contributions made for use in 2022	+ _____ [5]	+ _____ [6]
	Taxpayer	Spouse
Enter the nondeductible contribution amount made for use in 2022	+ _____ [5]	+ _____ [6]
Enter the nondeductible contribution amount made in 2023 for use in 2022	+ _____ [7]	+ _____ [8]
Traditional IRA basis	+ _____ [17]	+ _____ [18]
Value of all your traditional IRA's on December 31, 2022:	+ _____ [19]	+ _____ [20]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

Roth IRA

Please provide copies of any 1998 through 2021 Form 8606 not prepared by this office

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	__ [29]	__ [30]
Enter the total Roth IRA contributions made for use in 2022	+ _____ [31]	+ _____ [32]
Enter the amount a 2022 Roth IRA conversion should be adjusted by	+ _____ [39]	+ _____ [40]
Enter the total contribution Roth IRA basis on December 31, 2021	+ _____ [43]	+ _____ [44]
Enter the total Roth IRA contribution recharacterizations for 2022	+ _____ [45]	+ _____ [46]
Enter the Roth conversion IRA basis on December 31, 2021	+ _____ [47]	+ _____ [48]
Value of all your Roth IRA's on December 31, 2022:	+ _____ [49]	+ _____ [50]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

NOTES/QUESTIONS:

Alimony Paid:

T/S	Date*	2022 Information	Prior Year Information
		+ _____ [4]	
	Recipient name and SSN		
	Address		
	City, state and zip code		
		+ _____	
	Recipient name and SSN		
	Address		
	City, state and zip code		
		+ _____	
	Recipient name and SSN		
	Address		
	City, state and zip code		

* Date of divorce/separation agreement

	2022 Information		Prior Year Information
	Taxpayer	Spouse	
Educator expenses:	+ _____ [6]	+ _____ [7]	
	+ _____	+ _____	
Other adjustments:	+ _____ [9]	+ _____ [10]	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	

NOTES/QUESTIONS:

T/S/J

2022 Information

Prior Year Information

Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received

[1] _____	+ _____ [2]	_____ _____ _____ _____ _____ _____
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	

Medical insurance premiums you paid:

Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.

[4] _____	+ _____ [5]	_____ _____ _____ _____
_____	+ _____	
_____	+ _____	
_____	+ _____	

Long-term care premiums you paid:

Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.)

[7] _____	+ _____ [8]	_____ _____
_____	+ _____	

Prescription medicines and drugs:

[10] _____	+ _____ [11]	_____ _____ _____
_____	+ _____	
_____	+ _____	

[13] Miles driven for medical items (1/1/22 - 6/30/22, 18 cents)	_____ [14]	_____ _____
[16] Miles driven for medical items (7/1/22 - 12/31/22, 22 cents)	_____ [17]	

Schedule A - Tax Expenses

T/S/J

2022 Information

Prior Year Information

State/local income taxes paid:

[18] _____	+ _____ [19]	_____ _____ _____ _____ _____
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	

2021 state and local income taxes paid in 2022:

[21] _____	+ _____ [22]	_____ _____ _____
_____	+ _____	
_____	+ _____	

Real estate taxes paid:

[24] _____	+ _____ [25]	_____ _____ _____
_____	+ _____	
_____	+ _____	

Personal property taxes:

[27] _____	+ _____ [28]	_____ _____
_____	+ _____	

Other taxes, such as: foreign taxes and State disability taxes

[30] _____	+ _____ [31]	_____ _____ _____
_____	+ _____	
_____	+ _____	

Sales tax paid on major purchases:

[36] _____	+ _____ [37]	_____ _____
_____	+ _____	

Sales tax paid on actual expenses:

[39] _____	+ _____ [40]	_____ _____ _____
_____	+ _____	
_____	+ _____	

Control Totals+

T/S/J	Home mortgage interest: From Form 1098	2022 Interest Paid ^[2]	2022 Points Paid	Type*	Prior Year Information
[1]	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home 1 = Not used to buy, build, improve home or investment

T/S/J	Payee's Name	SSN or EIN	2022 Information	Prior Year Information
	Other, such as: Home mortgage interest paid to individuals			
[4]	_____	_____	+ _____ [5]	
Address				
City, state and zip code				
	_____	_____	+ _____	
Address				
City, state and zip code				

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

Payer's/Borrower's name _____ [7]
 Street Address _____
 City/State/Zip code _____

Refinancing Points paid in 2022 -

Taxpayer/Spouse/Joint (T, S, J) _____ [11]
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Points deemed as paid in 2022 (**Preparer use only**) + _____ [12]
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2022 _____

Taxpayer/Spouse/Joint (T, S, J) _____
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Points deemed as paid in 2022 (**Preparer use only**) + _____
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2022 _____

T/S/J	Investment interest expense, other than on Schedule(s) K-1:	2022 Information	Prior Year Information
[15]	_____	+ _____ [16]	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	

T/S/J

2022 Information

Prior Year Information

Contributions made by cash or check (including out-of-pocket expenses)

Any contribution of cash, a check or other monetary gift requires a written record of the contribution in order to claim the contribution on your return.

Individual contributions of \$250 or more must be accompanied by a written acknowledgment from the charity to claim the contribution on your return.

[2]	_____	+ _____	[3]	
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
[5]	Volunteer miles driven _____		[6]	
	Noncash items, such as: Goodwill/Salvation Army/clothing/household goods _____			
[8]	_____	+ _____	[9]	
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		

Miscellaneous Deductions

T/S/J

2022 Information

Prior Year Information

Other expenses

[12]	_____	+ _____	[13]	
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		
[15]	Gambling losses: (Enter only if you have gambling income) _____	+ _____	[16]	
—	_____	+ _____		
—	_____	+ _____		
—	_____	+ _____		

NOTES/QUESTIONS:

Miscellaneous Itemized Deductions (State Use Only)

Complete the information below only if you file a state return in AL, AR, CA, HI, MN, NY or PA. Amounts entered here will be used to calculate your state return, but will be ignored for federal return purposes, as the deductions are not allowed.

T/S/J

2022 Information

Prior Year Information

T/S/J	Description	2022 Information	Prior Year Information
	Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses		
__[1]	_____	+ _____ [2]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
	Union dues, other than amounts reported on Form W-2:		
__[4]	_____	+ _____ [5]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
	Tax preparation fees		
__[7]	_____	+ _____ [8]	
	Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees		
__[10]	_____	+ _____ [11]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
	Safe deposit box rental		
__[13]	_____	+ _____ [14]	
	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:		
__[16]	_____	+ _____ [17]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	

NOTES/QUESTIONS:

2022 Information
Taxpayer Spouse

Prior Year Information

Self-employed health insurance premiums: (Not entered elsewhere)

_____ + _____ [2] + _____ [3]
_____ + _____ + _____

Self-employed long-term care premiums: (Not entered elsewhere)

_____ + _____ [5] + _____ [6]
_____ + _____ + _____

Grey shaded box for Prior Year Information with three horizontal lines.

NOTES/QUESTIONS:

Michigan General Information

School district name		[1]
School district code		[2]
Mark if 2/3 income from seafaring		[3]
	Taxpayer	Spouse
Do you want \$3.00 to go to the state campaign fund? (Y, N)	[4]	[5]
Mark the applicable boxes if the following conditions apply to you and/or your spouse:		
Paraplegic, quadriplegic or hemiplegic	[6]	[7]
Totally and permanently disabled	[8]	[9]
Deaf	[10]	[11]
Qualified disabled veteran	[12]	[13]

Use Tax

Purchases up \$1000 per purchase subject to use tax	[14]
Purchases exceeding \$1000 per purchase subject to use tax	[15]

Contributions

Amount of charitable contribution you wish to make to:
Contributions must be a minimum of \$5, \$10 or any amount greater than \$10

American Red Cross of Michigan	[16]
Animal Welfare Fund	[17]
Children's Trust Fund - Preventing Child Abuse in Michigan	[18]
Military Family Relief Fund	[19]
United Way Fund	[20]

Part-year Resident Information

If you were a part-year resident during the tax year, enter the dates you lived in Michigan

	Taxpayer	Spouse
From	[21]	[23]
To	[22]	[24]
Residency status of spouse (If different from taxpayer)(1 = Resident, 2 = Nonresident, 3 = Part-year resident)		[25]

NOTES/QUESTIONS: