

# **Italiano Tax Solutions, Inc.**

## **Db a Lacy Italiano, EA**

7851 University Ave Ste 208  
La Mesa, CA 91942  
Ph. (619) 460-4790 Fx.(619) 789-6567  
**Admin@LacyItaliano.com**

January 30, 2023

NEW CLIENT

We hope this letter finds you happy and in good health. As we head into the 2022-2023 tax season, we have some very important news to share. As many of you are aware, in 2022 we were an office of three. On September 7, 2022, we unexpectedly lost our beloved employee and friend, Marie Larsen-Mance, to a sudden illness. Since September we have had time to accept her passing and regroup to strengthen this firm to better serve you in 2023 and beyond. Kelly Rogers, EA, who worked with us part-time last year, has joined the firm full-time. Additionally, we have added two new administrative members to the team. Please welcome Kele Siva, Administrative Assistant and Hayley Maderski, Bookkeeper.

You can still find us at **7851 University Ave. Ste 208, La Mesa, CA 91942.** All drop-offs, mail-in and in-person appointments will be at this location. **There is a lift for those unable to use the stairs. If you need to use the lift, please call our office to make arrangements in advance of your arrival.**

As everything in the new millennium moves online and outsourced, we want to assure you we are here in the office preparing your returns ourselves. Due to health and safety concerns, in-person appointments will continue to be limited to absolute necessity and will only be 15 minutes in duration. We work on a first in, first out basis and do not complete tax returns while you wait. We are encouraging clients to drop off, mail in, or upload your documents via our secure client portal. **If you would like more information on using our secure client portal, please contact the office.** You do not need an appointment to drop off your tax documents.

We **still recommend** that you try to sign up for personal online accounts with the IRS and FTB (State of California Franchise Tax Board). This offers many benefits to you, including, but not limited to having the ability to monitor your federal and state tax accounts. Admittedly, with the IRS implementing the ID.me protocol, it can be difficult to complete this process with them. The Franchise Tax Board currently does not use the ID.me protocol, so it is an easier process. It is ok to register with the FTB first and then the IRS; you do not need to have one to get the other. You may sign up for these accounts online at:

<https://www.irs.gov/payments/your-online-account>  
<https://www.ftb.ca.gov/myftb/index.asp>

Please read this and the engagement letter thoroughly and use the included organizer to help you gather all the documents necessary for us to prepare your tax returns. Italiano Tax Solutions, Inc. updates your tax organizers for the current tax year. We provide the tax organizer for your convenience in gathering all essential tax documents. It is meant to be a tool to help you, not a burden. However, it is imperative that you; sign the engagement letter, review your pre-printed information for accuracy, and read and answer "Yes or No" to each and every check box on pages ORG3. These questions are important to help us identify additional tax forms that may be needed, thereby ensuring your tax returns are complete and accurate.

We would like to thank our current clients and welcome our new ones. We truly appreciate your business, and we are grateful for the trust you have placed in us. Without you, we would not be here. We are excited to have all of you as clients and look forward to working with you this year and for many years to come.

With appreciation,  
Italiano Tax Solutions, Inc.

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January 30, 2023

NEW CLIENT

### **ENGAGEMENT AGREEMENT & PRIVACY POLICY**

Dear New Client,

This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide. This tax engagement letter pertains only to tax year 2022, and without a separate engagement our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Our engagement will be complete upon the filing and acceptance of your 2022 tax returns.

#### TAX PREPARATION & FILING

- You understand that it is your responsibility to provide our firm with all the information required to complete your tax return.
- You have provided true, correct, and complete information regarding your income as listed on the attached forms W-2, 1099's and/or attached written summaries. It is your responsibility to organize and total your expenses. ITS will not be auditing these receipts. We will be reviewing them for their reasonableness. You will retain for six years, all documents, receipts, cancelled checks and other records required to substantiate the items of income and expenses. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.
- You have maintained written documentation supporting all amounts, including logbooks and receipts. You understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the authorities' interpretation of the law, and other supportable positions, that ITS will use our professional judgment in resolving these issues.
- As a client, it is your responsibility to contact us immediately if you discover additional information that will lead to a change on your tax return.

- If, during our work, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.
- It is your responsibility to contact us **immediately** if you receive any notice from the IRS or state. Please send us the notice immediately and be sure not to write on any official IRS or state notices. ITS reserves the right to charge a reasonable fee for assisting in handling and responding to any and all IRS and state letters and notices.

#### AUDITS

The climate within the IRS and the state taxing agencies is changing when it comes to audits. In general, the number of IRS audits has increased dramatically. Due to this rise, more than ever you need to exercise extreme caution and care in assembling and preparing your records for the preparation of your tax return. The following are procedures that you are agreeing to and policies that Italiano Tax Solutions, Inc. will follow:

You understand that all tax agencies have the right to examine your returns, and that you are ultimately responsible for retaining all the documentation and records which were used to compile your returns.

- This is especially important in the area of EITC and other child/dependent credits, business travel, entertainment deductions, business use percentage of autos and home use, other depreciable assets, bartering & trading activities.
- If there is a direct error on the part of Italiano Tax Solutions, Inc., we will pay that portion of the penalty that you are assessed by the IRS or state. We will not be responsible for compensating you for the interest that you might be charged. This is with the understanding that you let ITS respond to all audits, letters and correspondence from the IRS and/or state.
- The law provides various penalties and interest that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that ITS has no responsibility in that regard.
- You understand that if your tax return is called for an audit, ITS will assess an audit fee. This fee is to assemble your completed records in the manner which is acceptable for an audit. You will be charged a reasonable hourly fee to prepare and represent you in your audit. The audit fee also includes the audit interview, assembling the organized data into our audit format and the actual audit. If your records are not presented in an accepted organized manner, ITS reserves the right to bill out at \$95 per hour.

#### FEES

The tax preparation fee, that ITS charges, covers the following services:

- Preparation of your 2022 individual and/or business tax return
- Electronic filing of the federal and state return(s)
- A copy of your tax return will be provided to you in the same manner your documents were received
- If you must paper file, we will provide you with the IRS and state filing forms. Additionally, we will provide a pre-address envelope and USPS Certified Mail labels for your convenience (postage not included)
- One mid-year tax planner with current year, YTD income and expense information.

- Your tax preparation fee is to be paid at the time of service. This means after you sign the e-file authorization forms and before we electronically file the tax return.
- Requests for additional copies whether digital or paper, will be billed on a sliding scale (\$15 and up). ITS will require your written permission to send to a third party due to disclosure rules.
- If you need a letter written to a financial institution verifying your business tax return, there is a minimum fee of \$ 95.
- If your tax situation changes and you need any additional planners, ITS will bill at \$95/hr.
- If you need a tax planner between February and May, ITS will bill at \$125/hr.
- If your records need to be organized and totaled to accurately prepare your tax return, ITS will bill at \$95/hr.
- ITS reserves the right to file an **extension** for any client whose tax information is not received prior to **March 27<sup>th</sup>, 2023**.
- Keep in mind **extensions** only provide additional time to file NOT TO PAY. If you anticipate owing, an extension payment should be made by April 17th, 2023 to avoid penalties. If you would like assistance with payment amounts, please contact our office no later than **March 15th, 2023**.

Additional fees may be assessed for these services:

- IRS negotiation of Installment Agreements on past tax debts, including Offer in Compromise
- Sales tax returns
- Payroll tax returns
- Bookkeeping
- Business consultations
- Fiduciary consultations

**You as the taxpayer, have the final burden of responsibility for your income tax returns and, therefore, you should review them carefully before you sign them.**

**By signing this, I affirm that I have read, understand, and accept the terms of the engagement and have been provided a copy of the ITS Privacy Policy.**

Sincerely,  
Italiano Tax Solutions, Inc.

Accepted by:

\_\_\_\_\_  
Client #1 signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Client #2 signature

\_\_\_\_\_  
Date

**Privacy Policy, Compliance with the Gramm-Leach-Bliley Act, Public Law 106-102 (FTC 16 CFR Part 313)**

The privacy of your client information has always been important to Italiano Tax Solutions, Inc. (ITS). ITS has always been bound by professional standards of confidentiality. However, we are required by law to formally inform you of our privacy policy.

We collect nonpublic personal information about you that is provided by you or obtained by us with your authorization. This information may come from various sources, including information we receive from personal interviews, tax organizers, worksheets and other documents necessary to provide professional services to you.

ITS does not disclose any nonpublic personal information about our clients or former clients to anyone, except as permitted or required by law, or when necessary to process transactions requested by a client.

ITS restricts access to nonpublic personal information about you to members of the firm who need to know that information in order to provide you professional services. ITS retains records relating to the professional services that ITS provides you in accordance with accounting and government standards.

ITS employs physical, electronic, and procedural security safeguards to protect your nonpublic personal information.

Your confidence and trust are important to every employee at Italiano Tax Solutions, Inc. If you have any questions or concerns regarding the privacy of your nonpublic personal information, please contact our office.

NEW CLIENT

This Tax Organizer is designed to help you collect and report the information needed to prepare your 2022 income tax return. The attached worksheets cover income, deductions, and credits, and will help in the preparation of your tax return by focusing attention on your special needs.

Please enter your 2022 information in the designated areas on the worksheets. If you need to include additional information, you may use the back of a worksheet or an additional page.

When possible, 2021 information is included for your reference. You do not need to make any 2021 entries.

Note: The General Questions and Business/Investment Questions worksheets include a variety of questions designed to assist in completing your tax return. If you answer **yes** to any of the questions, be sure to provide the applicable details.

Please provide the following information:

- A copy of your 2021 tax return (if not in our possession).
- Original Form(s) W-2.
- Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- Copies of other compensation or pension documentation, such as Form 1099-MISC, Form 1099-R, Form 1099-NEC or Form 1099-K.
- Form(s) 1099 or statements reporting dividend and interest income.
- Brokerage statements showing transactions for stocks, bonds, etc.
- Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- Copies of closing statements regarding the sale or purchase of real property.
- Copies of invoices regarding residential clean energy improvements.
- All other information notices you received, or any items you have questions about.

Thank you for taking the time to complete this Tax Organizer.

Lacy Italiano, EA  
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Telephone: (619)460-4790 Fax: (619)789-6567  
E-mail: Lacy@LacyItaliano.com





**Attach Form(s) W-2 – Wages, Salaries, Tips and Other Compensation**

<b>Employer Name</b>	<b>2021 Amount</b>
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-R – Distributions from Pensions, Annuities, Retirement, Profit-Sharing, IRAs, etc**

<b>1099-R Payer Name</b>	<b>2021 Amount</b>
_____	_____
_____	_____
_____	_____

**Attach Form(s) SSA-1099 – Social Security/Railroad Benefits**

	<b>Taxpayer</b>	<b>Spouse</b>
Social Security Benefits from Form SSA-1099 .....	_____	_____
Railroad Retirement Benefits from Form RRB-1099 .....	_____	_____
Medicare B premiums withheld .....	_____	_____
Medicare C premiums withheld .....	_____	_____
Medicare D premiums withheld .....	_____	_____

**Attach Form(s) 1099-MISC – Miscellaneous Income and 1099-NEC**

**1099-MISC Payer Name and 1099-NEC Payer Name**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Attach Form(s) 1099-INT – Interest Income**

<b>1099-INT Payer Name</b>	<b>2021 Amount</b>
_____	_____
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-DIV – Dividend Income**

<b>1099-DIV Payer Name</b>	<b>2021 Amount</b>
_____	_____
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-B, 1099-S – Sales of Stocks, Bonds, Real Estate, etc**  
 Attach all stock sale transaction information, including initial cost information.

**Other Government Forms to attach:**  
 Form(s) 1099-G – Certain Government Payments, Schedule K-1s – Partnership, S-Corporation, Trust or Estate Income, Form(s) W-2G – Gambling or Lottery Winnings, Form(s) 1099-Q – Payments from Qualified Education Programs

**Other Income:**  
 Alimony, jury duty, unreported tips, disability income, etc. Business, rentals, farms: Attach income and expenses for any business, rental or farm you own. Include a list of all new equipment acquired this year, including date of purchase and cost.

	<b>Taxpayer</b>	<b>Spouse</b>
<b>Retirement Plan Contributions</b>		
Traditional IRA contributions made for 2022 .....	_____	_____
Roth IRA contributions made for 2022 .....	_____	_____
SEP, Keogh, Individual 401(k) or SIMPLE Contributions .....	_____	_____

<b>Medical and Dental Expenses</b>	<b>2022 Amount</b>	<b>2021 Amount</b>
Prescription medications.....	_____	_____
Health insurance premiums .....	_____	_____
Doctors, dentists, etc .....	_____	_____
Hospitals, clinics, etc .....	_____	_____
Eyeglasses and contact lenses .....	_____	_____
Miles driven for medical purposes.....	_____	_____
Other medical and dental expenses: _____	_____	_____
<b>Taxes</b>	<b>2022 Amount</b>	<b>2021 Amount</b>
Real estate taxes paid on principal residence .....	_____	_____
Real estate taxes paid on additional homes or land .....	_____	_____
Auto license registration fees based on the value of the vehicle .....	_____	_____
Other personal property taxes .....	_____	_____
<b>Interest Expenses</b>		
Home mortgage interest paid – Attach Form(s) 1098.		
<b>Lender's Name</b>	<b>2022 Amount</b>	<b>2021 Amount</b>
_____	_____	_____
_____	_____	_____
Points paid on loan to buy, build or improve main home		
<b>Lender's Name</b>	<b>2022 Amount</b>	
_____	_____	
<b>Cash/Check/Credit Contributions</b>	<b>2022 Amount</b>	<b>2021 Amount</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Noncash Charitable Contributions</b>		
Attach all receipts with details listing the following information: Donee, donee address, description of donation, date acquired and date contributed, your cost, value at time of donation, and how you acquired the property.		
<b>Miscellaneous Deductions</b>	<b>2022 Amount</b>	<b>2021 Amount</b>
Union and professional dues .....	_____	_____
Professional subscriptions, books, supplies .....	_____	_____
Uniforms and protective clothing (including cleaning) .....	_____	_____
Job search costs .....	_____	_____
Taxpayer educator expenses.....	_____	_____
Spouse educator expenses.....	_____	_____
Tax return preparation fees .....	_____	_____
Safe deposit box rental .....	_____	_____
Gambling losses (to the extent of gambling income) .....	_____	_____
Other expenses (list): _____	_____	_____

	Yes	No
1 Did a lender cancel any of your debt in 2022? (Attach any Forms 1099-A or 1099-C).....	<input type="checkbox"/>	<input type="checkbox"/>
2 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2022? If <b>yes</b> , please attach details.....	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you purchase a motor vehicle or boat during 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , attach documentation showing sales tax paid.		
4 Did you purchase a hybrid or electric vehicle in 2022? If <b>yes</b> , enter year, make, model, and date purchased: _____	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you donate a vehicle in 2022? If <b>yes</b> , attach Form 1098C.....	<input type="checkbox"/>	<input type="checkbox"/>
6 What was the sales tax rate in your locality in 2022 ? ..... % State ID .....		
7 Did your marital status change during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , explain: _____		
8 Were you or your spouse permanently and totally disabled in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
9 Do you have dependents who must file? .....	<input type="checkbox"/>	<input type="checkbox"/>
10 Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,300? ...	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you provide over half the support for any other person during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you incur adoption expenses during 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
13 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? .....	<input type="checkbox"/>	<input type="checkbox"/>
14 Did you receive any disability payments in 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
15 Did you receive tip income <b>not</b> reported to your employer? .....	<input type="checkbox"/>	<input type="checkbox"/>
16 a Did you buy, sell, refinance, foreclose or abandon a principal residence or other real property in 2022 ? If <b>yes</b> , attach closing or escrow statements, 1099-C or 1099-A forms.....	<input type="checkbox"/>	<input type="checkbox"/>
b If you sold a home, did you claim the First-Time Homebuyer Credit when you purchased it? .....	<input type="checkbox"/>	<input type="checkbox"/>
17 Did you incur any casualty or theft losses during 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
18 Did you incur any non-business bad debts? .....	<input type="checkbox"/>	<input type="checkbox"/>
19 Did you pay any individual for domestic services in 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
20 Did you take a retirement account distribution related to the corona virus or a natural disaster? .....	<input type="checkbox"/>	<input type="checkbox"/>
21 Did you buy or sell any stocks or bonds in 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
22 Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses? .....	<input type="checkbox"/>	<input type="checkbox"/>
23 Did you incur any moving expenses? If <b>yes</b> , attach details.....	<input type="checkbox"/>	<input type="checkbox"/>
24 Did you receive any income not included in this Tax Organizer? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , please attach information.		
25 Do you expect your income and deductions in 2023 to be the same as 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>no</b> , attach explanation of changes expected.		
26 Did you receive Form 1095-A (Health Insurance Marketplace Statement)? If so, please attach .....	<input type="checkbox"/>	<input type="checkbox"/>
27 At any time during 2022, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? .....	<input type="checkbox"/>	<input type="checkbox"/>
28 a Did you obtain a Paycheck Protection Program (PPP) loan? .....	<input type="checkbox"/>	<input type="checkbox"/>
b If yes, has any portion of that loan been forgiven? .....	<input type="checkbox"/>	<input type="checkbox"/>
29 If you paid any alimony, enter recipient's SSN: _____ Alimony paid: _____		
30 Enter your state of residence..... Taxpayer _____ Spouse _____		
31 a Do you want to change the language with which the IRS communicates with you? .....	<input type="checkbox"/>	<input type="checkbox"/>
b If yes, which language? .....		

**Electronic Filing and Direct Deposit of Refund** Yes No

If your tax return is eligible for Electronic Filing, would you like to file electronically?.....

The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts.  
If you receive a refund, would you like direct deposit? .....

If **yes**, please provide a voided check (not a deposit slip) if your bank account information has changed.  
What type of account is this?..... Checking  Savings

Federal		State			Local		
Date	Amount	Date	Amount	ID	Date	Amount	ID

**Additional Information** (Enter any additional information here and attach any documents.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**General Questions**

**ORG3**

**PERSONAL INFORMATION**

	Yes	No
1 Did your marital status change during 2022? ..... If <b>yes</b> , explain .....	<input type="checkbox"/>	<input type="checkbox"/>
2 Do you want to allow your tax preparer to discuss this year's return with the IRS? ..... If <b>no</b> , enter another person (if desired) to be allowed to discuss this return with the IRS. <b>Caution:</b> Review any transferred information for accuracy. Designee's Name ..... ▶ Phone Number ..... ▶ Personal Identification Number (5 digit PIN)..... ▶	<input type="checkbox"/>	<input type="checkbox"/>
3 Do you or your spouse plan to retire in 2023? .....	<input type="checkbox"/>	<input type="checkbox"/>
4 Were you or your spouse permanently and totally disabled in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
5 Enter date of death for taxpayer or spouse (if during 2022 or 2023 ): Taxpayer: _____ Spouse: _____		
6 Were you or your spouse a member of the U.S. Armed Forces during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>

**DEPENDENT INFORMATION**

	Yes	No
7 a Do you have dependents who must file? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If <b>yes</b> , do you want us to prepare the return(s)? .....	<input type="checkbox"/>	<input type="checkbox"/>
8 a Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,300? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If <b>yes</b> , do you want to include your child's income on your return? .....	<input type="checkbox"/>	<input type="checkbox"/>
9 Are any of your dependents <b>not</b> U.S. citizens or residents? .....	<input type="checkbox"/>	<input type="checkbox"/>
10 Did you provide over half the support for any other person during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you incur adoption expenses during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>

**IRA, PENSION AND EDUCATION SAVINGS PLANS**

	Yes	No
12 Did you take a retirement account distribution related to the corona virus or a natural disaster? .....	<input type="checkbox"/>	<input type="checkbox"/>
13 Did you receive payments from a pension or profit-sharing plan? .....	<input type="checkbox"/>	<input type="checkbox"/>
14 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? .....	<input type="checkbox"/>	<input type="checkbox"/>
15 a Did you convert all or part of a regular IRA into a Roth IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did you roll over all or part of a qualified plan into a Roth IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
16 Did you contribute to a Coverdell Education Savings Account? .....	<input type="checkbox"/>	<input type="checkbox"/>

**ITEMS RELATED TO INCOME/LOSSES**

	Yes	No
17 Did you receive any disability payments in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
18 Did you receive tip income <b>not</b> reported to your employer? .....	<input type="checkbox"/>	<input type="checkbox"/>
19 a Did you buy, sell, refinance, or abandon a principal residence or other real property in 2022? (Attach copies of any escrow statements or Forms 1099.) .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Are you planning to purchase a home soon? .....	<input type="checkbox"/>	<input type="checkbox"/>
20 Did you incur any casualty or theft losses during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
21 Did you incur any non-business bad debts? .....	<input type="checkbox"/>	<input type="checkbox"/>

**PRIOR YEAR TAX RETURNS**

	Yes	No
22 Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return? ..... If <b>yes</b> , enclose agent's report or notice of change.	<input type="checkbox"/>	<input type="checkbox"/>
23 Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return? .....	<input type="checkbox"/>	<input type="checkbox"/>

**General Questions (continued)**

**ORG3**

**FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES**

	Yes	No
<b>24</b> Did you have foreign income or pay any foreign taxes in 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>25 a</b> At any time during 2022, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during 2022? Report all interest income on Org 11 .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>26</b> Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>27</b> Did you at any time during 2022, have an interest in or any authority over any foreign accounts or assets (i.e. stocks, bonds, mutual funds, partnership interests, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year? .....	<input type="checkbox"/>	<input type="checkbox"/>

**HEALTH AND LIFE INSURANCE**

	Yes	No
<b>28</b> Did you receive Form 1095-A (Health Coverage)? If so, please attach .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>29 a</b> Did you or your spouse have self-employed health insurance? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>30</b> Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are payable to beneficiaries named by you? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>31</b> Did you contribute to or receive distributions from a Health Savings Account (HSA)? .....	<input type="checkbox"/>	<input type="checkbox"/>

**MISCELLANEOUS**

	Yes	No
<b>32</b> Did you make energy efficient improvements to your home or purchase any energy-saving property during 2022? If <b>yes</b> , please attach details .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>33</b> Did you start paying mortgage insurance premiums in 2022? If <b>yes</b> , please attach details .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>34</b> Did you purchase a motor vehicle or boat during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , attach documentation showing sales tax paid.		
<b>35</b> Did you purchase an energy efficient vehicle in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , enter year, make, model, and date purchased: _____		
<b>36</b> Did you donate a vehicle in 2022? If yes, attach Form 1098C .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>37</b> What was the sales tax rate in your locality in 2022? _____ % State ID _____		
<b>38</b> Did you or your spouse make gifts of over \$16,000 to an individual or contribute to a prepaid tuition plan? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>39</b> Did you make gifts to a trust? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>40</b> If there were dues paid to an association, was any portion required to be non-deductible due to political lobbying by the association? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , please attach details.		
<b>41</b> Did you or your spouse participate in a medical savings account in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , please attach Form 1099-SA (Distributions from an HSA, Archer MSA or Medicare+Choice MSA.)		
<b>42</b> Did you make a loan at an interest rate below market rate? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>43</b> Did you pay any individual for domestic services in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>44</b> Did you pay interest on a student loan for yourself, your spouse, or your dependents? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>45</b> Did you, your spouse, or your dependents attend post-secondary school in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>46</b> Did a lender cancel any of your debt in 2022? (Attach any Forms 1099-A or 1099-C) .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>47</b> Did you receive any income not included in this Tax Organizer? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , please attach information.		
<b>48</b> At any time during 2022, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ..	<input type="checkbox"/>	<input type="checkbox"/>
<b>49 a</b> Did you obtain a Paycheck Protection Program (PPP) loan? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If yes, has any portion of that loan been forgiven? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>50 a</b> Do you want to change the language with which the IRS communicates with you? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If yes, which language? .....		

**ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND**

	Yes	No
<b>51</b> If your tax return is eligible for Electronic Filing, would you like to file electronically? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>52</b> The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit? .....	<input type="checkbox"/>	<input type="checkbox"/>

**Caution:** Review transferred information for accuracy.

**53** If **yes**, please provide the following information:

<b>a</b> Name of your financial institution .....	_____
<b>b</b> Routing Transit Number (must begin with 01 through 12 or 21 through 32) .....	_____
<b>c</b> Account number .....	_____
<b>d</b> What type of account is this? .....	Checking <input type="checkbox"/> Savings <input type="checkbox"/>

Please attach a **voided** check (not a deposit slip) if your bank account information has changed.

### Business Income and Expenses

ORG19

**GENERAL INFORMATION**

Is this activity a qualified trade or business under Section 199A?  Yes  No

1 Check ownership  Taxpayer  Spouse  Joint

2 Business name \_\_\_\_\_

3 a Business street address \_\_\_\_\_

b 1 City, State and Zip Code, or \_\_\_\_\_

2 Foreign country..... (not applicable)

4 Principal business/profession \_\_\_\_\_

5 Employer ID number \_\_\_\_\_

6 Business code (Preparer Use Only) ..... \_\_\_\_\_

7 Was this business fully disposed of in a fully taxable transaction during 2022 ?  Yes  No

8 Accounting method:  
 Cash  Accrual  Other (specify)  \_\_\_\_\_

9 Method used to value closing inventory:  
 Cost  Lower of cost or market  Other (explain)  \_\_\_\_\_

10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory? (If yes, attach explanation)  Yes  No

11 Did you materially participate in the operation of this business during 2022 ?  Yes  No

12 Did you start or acquire this business during 2022 ?  Yes  No

13 a Did you make any payments in 2022 that require you to file Forms 1099?  Yes  No

b If yes, did you or will you file all the required Forms 1099?  Yes  No

14 At-risk determination:

a Is all of the investment in this activity at risk?  Yes  No

b Is some of the investment in this activity not at risk?  Yes  No

15 Did you have unallowed passive losses in 2021 ?  Yes  No

16 a Treat all MACRS assets for this activity as qualified Indian reservation property?  Yes  No

b Treat all assets acquired after August 27, 2005 as qualified GO Zone property?  Regular  Extension  No  Yes

c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?  Yes  No

d Was this business located in a Qualified Disaster Area?  Yes  No

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2022	2021
17 Gross receipts or sales.....		
18 Returns and allowances plus other adjustments.....		
19 Other income (include federal/state gas tax credit/refund) .....		

COST OF GOODS SOLD – IF APPLICABLE	2022	2021
20 Inventory at beginning of year .....		
21 Purchases .....		
22 Items withdrawn for personal use .....		
23 Cost of labor (do not include your salary) .....		
24 Materials and supplies .....		
25 Other costs .....		
26 Inventory at end of year.....		

**Business Income and Expenses (continued)**

**ORG19**

EXPENSES	2022	2021
Business name _____		
<b>27</b> Advertising .....		
<b>28</b> Car and truck expenses (complete ORG18).....		
<b>29</b> Commissions and fees .....		
<b>30</b> Contract labor .....		
<b>31</b> Depletion .....		
<b>32</b> Depreciation and Section 179 deduction ( <b>Preparer Use Only</b> ).....		
<b>33</b> Employee benefit programs:		
<b>a</b> Employee health insurance premiums .....		
<b>b</b> Other employee benefit programs .....		
<b>34</b> Insurance (other than health) .....		
<b>35</b> Self-employed health insurance attributable to this business .....		
<b>36</b> Interest:		
<b>a</b> Mortgage paid to banks not reported to you on Form 1098.....		
<b>b</b> Other .....		
<b>37</b> Legal and professional services .....		
<b>38</b> Office expenses .....		
<b>39</b> Pension and profit-sharing plans .....		
<b>40</b> Rent or lease:		
<b>a</b> Machinery and equipment (enter vehicle lease on ORG18) .....		
<b>b</b> Other business property.....		
<b>41</b> Repairs and maintenance .....		
<b>42</b> Supplies (not included in cost of goods sold) .....		
<b>43</b> Taxes and licenses not reported to you on Form 1098 .....		
<b>44</b> Travel and meals		
<b>a</b> Travel.....		
<b>b</b> Meals subject to 50% limit.....		
<b>c</b> Meals subject to 80% limit.....		
<b>d</b> Meals not subject to limit .....		
<b>45</b> Utilities .....		
<b>46</b> Gross wages .....		
<b>47</b> Other expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
<b>48</b> Expenses for business use of your home ( <b>Preparer Use Only</b> ).....		
Complete ORG20 for Business Use of Home.		
<b>49</b> Qualified pension plan start-up costs .....		
<b>50</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>before</b> Jan. 1, 2018.....		
<b>51</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>after</b> Dec. 31, 2017 .....		

## Rent and Royalty Income and Expenses

### BASIC PROPERTY INFORMATION

Property description: \_\_\_\_\_  
 Property type: \* \_\_\_\_\_ If type is other, enter a description: \_\_\_\_\_  
 Location (street address): \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 If a foreign address: Foreign province or state: \_\_\_\_\_  
 Foreign postal code: \_\_\_\_\_ Foreign Country: (not applicable)

Is this activity a qualified trade or business under Section 199A? .....  Yes  No

**1** Check property owner .....  **Taxpayer**  **Spouse**  **Joint** **Yes** **No**

**2 a** Did you make any payments that would require you to file Form(s) 1099? .....  **Yes**  **No**

**b** If **yes**, did you or will you file all required Forms(s) 1099? .....  **Yes**  **No**

**3 a** Enter the ownership percentage (if not 100%) ..... \_\_\_\_\_

**b** If not 100%, are you reporting 100% of the income and expenses? .....  **Yes**  **No**

**4** Is this a rental property? (If **yes**, answer questions 5 through 11; if **no**, skip to question 12.) .....  **Yes**  **No**

**5** Did you have personal use of this property or rent it for part of the year at less than fair rental value? .....  **Yes**  **No**

**6** For all rental properties, **enter the number of days** during 2022 that:

**a** The property was rented at fair rental value ..... \_\_\_\_\_

**b** The property was used personally or rented at less than fair rental value ..... \_\_\_\_\_

**c** You owned the property, if not the entire year ..... \_\_\_\_\_

**7 a** Does this rental have multiple living units and you live in one of the units? .....  **Yes**  **No**

**b** If **yes**, enter percentage of rental use ..... \_\_\_\_\_

**8** Did you actively participate in this property's management during 2022 ? .....  **Yes**  **No**

**9** Did you materially participate in this property's management during 2022 ? .....  **Yes**  **No**

**10** Do you want to treat this property as non-passive? .....  **Yes**  **No**

**11** Did this property have unallowed passive losses in 2021 ? .....  **Yes**  **No**

**12** Did you dispose of this property in a fully taxable transaction? .....  **Yes**  **No**

**13** Check this box if some of this investment was **not** at-risk .....  **Yes**  **No**

**14 a** Treat all MACRS assets for this activity as qualified Indian reservation property? .....  **Yes**  **No**

**b** Treat all assets acquired after August 27, 2005 as qualified GO Zone property? ..... **Regular**  **Extension**  **No**

**c** Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? .....  **Yes**  **No**

**d** Was this activity located in a Qualified Disaster Area? .....  **Yes**  **No**

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2022	2021
<b>15</b> Rents or royalties received .....		

- \* Property Types:**
- |  |  |
|--|--|
| <p><b>1</b> Single family residence</p> <p><b>2</b> Multi-family residence</p> <p><b>3</b> Vacation/short-term rental</p> <p><b>4</b> Commercial</p> | <p><b>5</b> Land</p> <p><b>6</b> Royalties</p> <p><b>7</b> Self-rental</p> <p><b>8</b> Other</p> |
|--|--|



**Rent and Royalty Income and Expenses (continued)**

**ORG25**

EXPENSES	2022	2021
Property location .....		
<b>16</b> Advertising .....		
<b>17a</b> Automobile (complete ORG18 for autos).....		
<b>b</b> Travel.....		
<b>18</b> Cleaning and maintenance .....		
<b>19</b> Commissions.....		
<b>20a</b> Mortgage insurance premiums – qualified .....		
<b>b</b> Other insurance .....		
<b>21</b> Legal and professional fees .....		
<b>22</b> Management fees .....		
<b>23a</b> Mortgage interest paid to banks – qualified.....		
<b>b</b> Mortgage interest paid to banks – other .....		
<b>24</b> Other interest .....		
<b>25</b> Repairs.....		
<b>26</b> Supplies.....		
<b>27a</b> Real estate taxes.....		
<b>b</b> Other taxes .....		
<b>28</b> Utilities .....		
<b>29</b> Other expenses:		
<b>a</b> .....		
<b>b</b> .....		
<b>c</b> .....		
<b>d</b> .....		
<b>e</b> .....		
<b>30a</b> Depreciation and Section 179 deduction <b>(Preparer Use Only)</b> .....		
<b>b</b> Depletion <b>(Preparer Use Only)</b> .....		