Italiano Tax Solutions, Inc.

Dba Lacy Italiano, EA

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

January 5, 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,
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NEW CLIENT

ENGAGEMENT AGREEMENT & PRIVACY POLICY

Dear New Client,

This letter confirms the terms of our engagement with you and outlines the nature of 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 27th, 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.

2022 Tax Organizer

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.

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General Questions

PERSONAL INFORMATION

		Yes	No
1	Did your marital status change during 2022?	☐	☐
	If **yes,** explain .... ______		
2	Do you want to allow your tax preparer to discuss this year's return with the IRS?	☐	☐
	If **no,** enter another person (if desired) to be allowed to discuss this return with the IRS. **Caution:** Review any transferred information for accuracy. Designee's Name ...... ► ______ Phone Number .... ► ______ Personal Identification Number (5 digit PIN) ..... ► ______		
3	Do you or your spouse plan to retire in 2023?	☐	☐
4	Were you or your spouse permanently and totally disabled in 2022?	☐	☐
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?	☐	☐

DEPENDENT INFORMATION

		Yes	No
7 a	Do you have dependents who must file?	☐	☐
b	If **yes,** do you want us to prepare the return(s)?	☐	☐
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?	☐	☐
b	If **yes,** do you want to include your child's income on your return?	☐	☐
9	Are any of your dependents **not** U.S. citizens or residents?	☐	☐
10	Did you provide over half the support for any other person during 2022?	☐	☐
11	Did you incur adoption expenses during 2022?	☐	☐

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?	☐	☐
13	Did you receive payments from a pension or profit-sharing plan?	☐	☐
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?	☐	☐
15 a	Did you convert all or part of a regular IRA into a Roth IRA?	☐	☐
b	Did you roll over all or part of a qualified plan into a Roth IRA?	☐	☐
16	Did you contribute to a Coverdell Education Savings Account?	☐	☐

ITEMS RELATED TO INCOME/LOSSES

		Yes	No
17	Did you receive any disability payments in 2022?	☐	☐
18	Did you receive tip income **not** reported to your employer?	☐	☐
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.)	☐	☐
b	If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home?	☐	☐
c	Are you planning to purchase a home soon?	☐	☐
20	Did you incur any casualty or theft losses during 2022?	☐	☐
21	Did you incur any non-business bad debts?	☐	☐

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 **yes,** enclose agent's report or notice of change.		
23	Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return?	☐	☐

NEW CLIENT

General Questions (continued)

ORG3

FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES

		Yes	No
24	Did you have foreign income or pay any foreign taxes in 2022 ?	☐	☐
25 a	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?	☐	☐
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	☐	☐
26	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?	☐	☐
27	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?	☐	☐

HEALTH AND LIFE INSURANCE

		Yes	No
28	Did you receive Form 1095-A (Health Coverage)? If so, please attach	☐	☐
29 a	Did you or your spouse have self-employed health insurance?	☐	☐
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?	☐	☐
30	Did your employer pay premiums on life insurance in excess of $50,000 where the proceeds are payable to beneficiaries named by you?	☐	☐
31	Did you contribute to or receive distributions from a Health Savings Account (HSA)?	☐	☐

MISCELLANEOUS

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

ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND

		Yes	No
51	If your tax return is eligible for Electronic Filing, would you like to file electronically?	☐	☐
52	The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit?	☐	☐

Caution: Review transferred information for accuracy.

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

a Name of your financial institution ______

b Routing Transit Number (must begin with 01 through 12 or 21 through 32) ______

c Account number ______

d What type of account is this? Checking ☐ Savings ☐

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

Health Insurance Coverage

ORG3A

Preparer note: The fields on this form are non-enterable. This worksheet is meant to gather client data only. This worksheet will not transfer to the ProSeries/1040 product. Data from this worksheet must be manually entered on the appropriate form in ProSeries/1040.

Part 1 **Coverage**

Enter the name, SSN/DOB and health insurance status for each person who will claim on your return in the table below:

Name of covered individual(s)	SSN or DOB	Covered 12 mos	Exchange Policy	Exemption Received	Indicate which months each person was covered by MEC*: Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1.																
2.																
3.																
4.																
5.																
6.																
7.																
8.																
9.																

*Minimum Essential Coverage (MEC) includes employer-sponsored coverage, health insurance purchased through the Health Insurance Marketplace (Exchange), Medicare, Medicaid, certain VA coverage, Tricare, etc.

For tax year 2020, the Federal ACA tax penalty has been eliminated, however, you may still be subject to a state tax penalty depending on where you live because some states have created their own individual insurance mandates to replace the federal version. These mandates require state residents to have qualifying health coverage or pay a fee with their state taxes.

Use this worksheet to list the names of individuals listed on the income tax return and their health care insurance coverage status. It will help your tax preparer determine who has health insurance coverage.

If you purchased a health insurance policy from an exchange (or Marketplace), check the Exchange Policy box above. You will receive Form 1095-A from the exchange that issued your policy. Please provide this form with your Organizer documents to your tax preparer.

Please call with any questions on this worksheet.

Basic Taxpayer Information

PERSONAL INFORMATION

	TAXPAYER	SPOUSE
Last name	NEW CLIENT	
First name		
Middle initial and suffix	MI .... Suffix	MI .... Suffix ....
Social security number		
Occupation		
Work phone/extension		
Cell phone		
E-mail address		
Driver's License/Id issuing state		
License /Id number		
License/Id issue date		
License/Id expiration date		
Birthdate	MM/DD/YYYY	MM/DD/YYYY ....
Blind	Yes ☐ No ☐	Yes ☐ No ☐
Contribute to Presidential Election Campaign Fund	Yes ☐ No ☐	Yes ☐ No ☐
Eligible to be claimed as a dependent on another return	Yes ☐ No ☐	Yes ☐ No ☐

Street address..... ________ Apartment number .... ________
City................. ________ State....................... ____ ZIP code.............. ________
Home phone....... ________ Foreign country .... ________
Fax .... ________ Foreign phone .... ________

FILING STATUS

☐ **1** Single
☐ **2** Married filing jointly
☐ **3** Married filing separately
Check this box if you **did not** live with spouse at any time during the year ► ☐
Check this box if you are eligible to claim spouse's exemption ► ☐
Check this box if your spouse itemizes deductions ► ☐
☐ **4** Head of household
If the qualifying person is a child but not your dependent, enter
Child's name.............. ________ Child's social security number.......... ________
☐ **5** Qualifying surviving spouse
Check the box for the year the spouse died ► 2020 ☐ 2021 ☐

DEPENDENT INFORMATION

Full Name (first name, middle initial, last name, suffix)				Social Security Number / Relationship	**Code / +Months in U.S.	Not qualified credit Other dep	Date of Birth / *Not Citizen	2022 Child Care Expense / 2021 Child Care Expense
						☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	

** For the Dependent Code, enter the following:
L = dependent child who lived with you
N = dependent child who didn't live with you due to divorce or separation
O = other dependent
Q = not a dependent (but is a person who qualifies your client for the earned income credit and/or the credit for child and dependent care expenses)

\+ Enter the number of months dependent lived with you, and/or your spouse if married filing jointly, in the U.S.
* Check this box if dependent child is not a U.S. citizen or resident alien

Miscellaneous Itemized Deductions (FOR STATE USE ONLY)

ORG15

MISCELLANEOUS DEDUCTIONS (2% LIMITATION)	2022	2021
Employee Business Expenses		
Note: If you have any travel, transportation, meal expenses **or** your employer reimbursed you for **any** of your job-related expenses, complete **ORG17** for **all** your employee expenses.		
1 Union and professional dues		
2 Professional subscriptions		
3 Uniforms and protective clothing		
4 Job search costs		
5 Other unreimbursed employee expenses:		
a		
b		
c		
d		
e		
Other Expenses Subject to the 2% Limitation		
Treat all MACRS assets for this activity as qualified Indian reservation property? ☐ Yes ☒ No		
Treat all assets acquired after August 27, 2005 as qualified GO Zone property? ☐ Regular ☐ Extension ☒ No		
Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? ☐ Yes ☒ No		
Was this property located in a Qualified Disaster Area? ☐ Yes ☒ No		
Check to code assets as Investment Expense ☐		
Use **ORG50** to record dispositions.		
Use **ORG51A** to enter additional assets.		
Use **ORG11a** for investment expenses related to interest income.		
Use **ORG11b** for investment interest related to dividend income.		
6 Tax return preparation fees		
7 Investment counsel and advisory fees		
8 Certain attorney and accounting fees		
9 Safe deposit box rental		
10 IRA custodial fees		
11 a Government unemployment benefits repaid in **2022** ☐		
b Other expenses (list):		

OTHER MISCELLANEOUS DEDUCTIONS	2022	2021
12 Federal estate tax paid on income in respect of a decedent		
13 Amortizable bond premiums (acquired before 10/23/86)		
14 Gambling losses (to the extent of gambling income)		
15 Claim repayments		
16 Unrecovered investment in annuity		
17 Ordinary loss attributable to certain debt instruments		

NEW CLIENT

Car And Truck Expenses

(Employees use ORG17 — Employee Business Expenses)

ORG18

GENERAL INFORMATION-	Vehicle 1	Vehicle 2	Vehicle 3
1 Description of vehicle	2020		
2 a Date placed in service			
b Date acquired, if different from line 2a			
3 Enter detail on lines 3a and 3b, or total on line 3c:			
a Ending mileage reading			
b Beginning mileage reading			
c **Total miles** for the year (line 3a less line 3b)			
4 a Business miles 01/01/2022 thru 06/30/2022			
b Business miles 07/01/2022 thru 12/31/2022			
5 Total commuting miles			

STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2	Vehicle 3
6 Do you qualify for standard mileage? **(Preparer Use)**	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
7 Is this a leased vehicle?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

ACTUAL EXPENSES	Vehicle 1	Vehicle 2	Vehicle 3
8 Gasoline, oil, repairs, insurance, etc			
9 Vehicle registration fee (excluding property tax)			
10 Vehicle lease or rental fee			
11 Inclusion amount **(Preparer Use Only)**			
12 Depreciation **(Preparer Use Only)**			
13 Parking fees, tolls, and local transportation			
14 Portion of vehicle registration fee based on value			
15 Interest on vehicle			

DEPRECIATION/DISPOSITIONS	Vehicle 1	Vehicle 2	Vehicle 3
16 Cost or basis			
17 Is this an electric vehicle?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
18 Is this qualified Indian reservation property?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
19 Type of vehicle **(Preparer Use)**			
20 Section 179 expense **(Preparer Use)**			
21 Qualified Property for Economic Stimulus? **(Preparer Use)**	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
22 Qualified Property for Qualified Disaster Area? **(Preparer Use)**	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
23 Kansas Disaster Zone? **(Preparer Use)**	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
24 Qualified GO Zone Property **(Preparer Use)**	☐ Reg ☐ Ext ☐ N/A	☐ Reg ☐ Ext ☐ N/A	☐ Reg ☐ Ext ☐ N/A
25 Percentage for SDA? **(Preparer Use)**	☐ 100%/50% ☐ 30% ☐ No	☐ 100%/50% ☐ 30% ☐ No	☐ 100%/50% ☐ 30% ☐ No
26 Elect OUT of SDA? **(Preparer Use)**	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
27 Elect 30% in place of 50% SDA **(Preparer Use)**	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
28 Date sold			
29 Sales price			
30 Expense of sale			
31 Gain/loss basis, if different **(Preparer Use)**			
32 AMT gain/loss basis, if different **(Preparer Use)**			

VEHICLE QUESTIONS	Vehicle 1	Vehicle 2	Vehicle 3
33 Is another vehicle available for personal use?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
34 Was vehicle available during off duty hours?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
35 Was vehicle used primarily by a greater than 5% owner or related person?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
36 Do you have evidence to support the business use claimed?			☐ Yes ☐ No
37 If **yes,** is the evidence written?			☐ Yes ☐ No

NEW CLIENT

Tax Payments

ORG40

2022 ESTIMATED TAX PAYMENTS

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1 Qtr 1 due by 04/15/22								
2 Qtr 2 due by 06/15/22								
3 Qtr 3 due by 09/15/22								
4 Qtr 4 due by 01/18/23								
5 a Additional payments								
b Additional payments								
c Additional payments								
d Additional payments								

OTHER TAX PAYMENTS

	Federal	State	Local
6 2021 overpayment applied to 2022			
7 Balance due paid with 2021 return			
8 a 2021 Quarter 4 payments paid in 2022			
b 2021 extension payments paid in 2022			
9 Other taxes paid in 2022 for prior years (include explanation)			

2023 ESTIMATED TAX WORKSHEET

If you expect any significant change in your income or expenses in 2023, please enter the increase or decrease below.

Income

10 Wages .... Taxpayer .... ____
Spouse .... ____
11 Self-Employment Income .... Taxpayer .... ____
Spouse .... ____
12 Capital Gains (sale of stock, real estate, etc) .... ____
13 Other Income:
Description .... ____ ____

Deductions

14 Allowable Itemized Deductions .... ____
15 Other deductions (such as alimony paid, early withdrawal penalties, etc):
Description .... ____ ____
16 Federal Withholding .... ____
17 Number of personal exemptions expected for 2023 .... ____

ADDITIONAL INFORMATION

18 Check to use your 2022 tax amount for your 2023 estimate .... ☐
19 If you have an overpayment of 2022 taxes, check the box to indicate how you want your overpayment applied.
a Apply entire overpayment to next year and refund excess .... ☐
b Apply entire overpayment to first quarter and refund excess .... ☐
20 Amount to apply if not entire overpayment .... ____
21 Number of installments for estimated tax (1 - 4) .... ____