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 1, 2024

NEW CLIENT

TAX PREPARATION ENGAGEMENT AGREEMENT & PRIVACY POLICY

Dear NEW CLIENT,

This letter confirms the terms of our engagement with you and outlines the nature of the extent of the services Italiano Tax Solutions, Inc. (ITS) will provide. This tax engagement letter pertains only to tax year 2023, 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 2023 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. Failure to provide all and/or providing incomplete documentation, will result in a delay in preparing your income tax returns.
- You provide 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.
- Ultimately you, as the taxpayer, are responsible for the information on the tax return. ITS requires each client to review their tax return and confirm they have done so before signing.

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 $250 per hour in addition to the agreed upon fee.

FEES

Services included in annual tax preparation fee:

- Preparation of your 2023 individual and/or business tax return(s).
- Electronic filing of the federal and state return(s).
- Your tax return(s) will be provided electronically in your client portal. Paper copies will only be provided if we are returning hard copies of your tax documents to you via USPS.
- If you must paper file your tax return, we will provide you with the IRS and state filing forms. Additionally, we will provide a pre-addressed envelopes and USPS Certified Mail labels for your convenience (postage not included).
- **One** mid-year tax planner with current year, YTD income and expense information. This service is provided only upon your request.
- 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**.
- Review of any taxing authority notices to determine cause. Any letters received must be submitted to ITS timely for review. Only if ITS is at fault, will we address the notice free of charge.

Services or requests not included in your tax preparation fee that may incur additional cost:

- Requests for additional copies of tax returns whether digital or paper. If you are requesting for ITS to send your tax return to a third party, we must have the request in writing. Fees will vary.
- If you need a letter written to a financial institution verifying your business tax return, there is a minimum fee of $150.
- If your tax situation changes and you need any additional planners, ITS will bill at $150/hr.
- If you need a tax planner between February and May, ITS will bill at $225/hr.
- If your records need to be organized and totaled to accurately prepare your tax return, ITS will bill at $150/hr.
- ITS will file an extension for tax returns submitted less than 21 days from the filing deadline. Should you require your tax return be filed by the deadline and your documents were submitted less than 21 days from the deadline, a "Rush" fee of $350 will apply.
- If you receive a letter from a tax agency and upon ITS review it is determined ITS is not at fault for the notice, we will bill at our hourly rate to resolve the issue in the notice on your behalf.
- If we have to obtain an IRS and/or State Power of Attorney to resolve any matters on your behalf, not at ITS fault, the POA will be charge at $500 per taxpayer.

Important to remember for timely filing:

- ITS reserves the right to file an extension for any client whose tax information is **not received 21 days prior to the current year's deadline.**
- **Keep in mind extensions only provide additional time to file NOT TO PAY.** If you anticipate owing, an extension payment should be made **on or before the current year's deadline to avoid penalties.** If you would like assistance with payment amounts, please contact our office no later than **March 15th**.

Entity Type	Filing Deadline	Payment Deadline
Individual Filers	April 15, 2024	April 15, 2024
Self-Employed Filers	April 15, 2024	April 15, 2024
S Corp	March 15, 2024	March 15, 2024
C Corp	March 15, 2024	March 15, 2024
Partnerships	March 15, 2024	March 15, 2024
LLCs	March 15, 2024	March 15, 2024
Non-Profits	May 15, 2024	May 15, 2024

Additional services ITS offers at our current hourly rate or agreed upon contract price:

- Installment Agreements
- 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.

2023 Tax Organizer

NEW CLIENT

This Tax Organizer is designed to help you collect and report the information needed to prepare your 2023 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 2023 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, 2022 information is included for your reference. You do not need to make any 2022 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 2022 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
7851 University Ave Ste 208
La Mesa, CA 91942
Telephone: (619)460-4790 Fax: (619)789-6567
E-mail: Lacy@LacyItaliano.com

NEW CLIENT

General Questions

ORG3

PERSONAL INFORMATION

		Yes	No
1	Did your marital status change during 2023?	☐	☐
	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 2024?	☐	☐
4	Were you or your spouse permanently and totally disabled in 2023?	☐	☐
5	Enter date of death for taxpayer or spouse (if during 2023 or 2024): Taxpayer: _____ Spouse: _____		
6	Were you or your spouse a member of the U.S. Armed Forces during 2023?	☐	☐

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 $2,500?	☐	☐
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 2023?	☐	☐
11	Did you incur adoption expenses during 2023?	☐	☐

IRA, PENSION AND EDUCATION SAVINGS PLANS

		Yes	No
12	Did you receive payments from a pension or profit-sharing plan?	☐	☐
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?	☐	☐
14 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?	☐	☐
15	Did you contribute to a Coverdell Education Savings Account?	☐	☐

ITEMS RELATED TO INCOME/LOSSES

		Yes	No
16	Did you receive any disability payments in 2023?	☐	☐
17	Did you receive tip income **not** reported to your employer?	☐	☐
18	Did you buy, sell, refinance, or abandon a principal residence or other real property in 2023? (Attach copies of any escrow statements or Forms 1099.)	☐	☐
19 a	If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home?	☐	☐
b	Are you planning to purchase a home soon?	☐	☐
c	Did you incur any casualty or theft losses during 2023?	☐	☐
20	Did you incur any non-business bad debts?	☐	☐

PRIOR YEAR TAX RETURNS

		Yes	No
21	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.		
22	Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return?	☐	☐

General Questions (continued)

FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES

		Yes	No
23	Did you have foreign income or pay any foreign taxes in 2023 ?	☐	☐
24a	At any time during 2023 , 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 2023 ? Report all interest income on Org 11	☐	☐
25	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?	☐	☐
26	Did you at any time during 2023 , 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
27	Did you receive Form 1095-A (Health Coverage)? If so, please attach	☐	☐
28a	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?	☐	☐
29	Did your employer pay premiums on life insurance in excess of $50,000 where the proceeds are payable to beneficiaries named by you?	☐	☐
30	Did you contribute to or receive distributions from a Health Savings Account (HSA)?	☐	☐

MISCELLANEOUS

		Yes	No
31	Did you make energy efficient improvements to your home or purchase any energy-saving property during 2023 ? If **yes,** please attach details	☐	☐
32	Did you purchase a motor vehicle or boat during 2023 ? If **yes,** attach documentation showing sales tax paid.	☐	☐
33	Did you purchase an energy efficient vehicle in 2023 ? If **yes,** enter year, make, model, and date purchased: _____ also provide VIN: _____	☐	☐
34	Did you donate a vehicle in 2023 ? If yes, attach Form 1098C	☐	☐
35	What was the sales tax rate in your locality in 2023 ? _____ % State ID ..... ____		
36	Did you or your spouse make gifts of over $17,000 to an individual or contribute to a prepaid tuition plan?	☐	☐
37	Did you make gifts to a trust?	☐	☐
38	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.	☐	☐
39	Did you or your spouse participate in a medical savings account in 2023 ? If **yes,** please attach Form 1099-SA (Distributions from an HSA, Archer MSA or Medicare+Choice MSA.)	☐	☐
40	Did you make a loan at an interest rate below market rate?	☐	☐
41	Did you pay any individual for domestic services in 2023 ?	☐	☐
42	Did you pay interest on a student loan for yourself, your spouse, or your dependents?	☐	☐
43	Did you, your spouse, or your dependents attend post-secondary school in 2023 ?	☐	☐
44	Did a lender cancel any of your debt in 2023 ? (Attach any Forms 1099-A or 1099-C)	☐	☐
45	Did you receive any income not included in this Tax Organizer? If **yes,** please attach information.	☐	☐
46	At any time during 2023, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?	☐	☐
47	Did you obtain a Paycheck Protection Program (PPP) loan?	☐	☐
	If yes, has any portion of that loan been forgiven?	☐	☐
48a	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
49	If your tax return is eligible for Electronic Filing, would you like to file electronically?	☐	☐
50	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.

51 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

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.

NEW CLIENT

Business/Investment Questions

ORG4

		Yes	No
1	Did you receive stock from a stock bonus plan with your employer? (Do not include stock sales included on your W-2.)	☐	☐
2	Did you buy or sell any stocks or bonds in 2023 ? If **yes**, attach broker's information (such as Form 1099-Bs and broker annual statements) related to the transactions.	☐	☐
3	Did you surrender any U.S. savings bonds during 2023 ?	☐	☐
4	Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses?	☐	☐
5	Did you realize a gain or loss on property which was taken from you by destruction, theft, seizure, or condemnation?	☐	☐
6	Did you start a business, purchase a rental property or farm, or acquire interests in partnerships or S corporations?	☐	☐
7	Do you have any investments for which you were **not** personally 'at risk' (other than sole proprietorship or farm)?	☐	☐
8	Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC) during 2023 ?	☐	☐
9	Did you sell property or equipment on installment in 2023 ?	☐	☐
10	Did you have any business related educational expenses?	☐	☐
11	Did you do a 'like-kind' exchange of property in 2023 ?	☐	☐
12	Deductions for travel and meals may be allowed under certain circumstances. Adequate records must be presented. Information must include: **1** Amount; **2** Time and place; **3** Date; **4** Business purpose; **5** Description of gift(s); and **6** Business relationship of recipient Do you have records to support expenses?	☐	☐
13	Did you purchase special fuels for non-highway use? If **yes**, please list the type of use and the number of gallons for each fuel.	☐	☐

_____

_____

_____

_____

_____

Basic Taxpayer Information

PERSONAL INFORMATION

	TAXPAYER	SPOUSE
Last name		
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 ..... ► 2021 ☐ 2022 ☐

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	2023 Child Care Expense / 2022 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

NEW CLIENT

Medical and Tax Expenses

ORG13

MEDICAL AND DENTAL EXPENSES	2023	2022
1 Prescription medications		
2 Health insurance premiums (enter Medicare B on ORG10)		
Exclude premiums paid through an exchange (Form 1095-A)		
3 Qualified long-term care premiums		
a Taxpayer's gross long-term care premiums		
b Spouse's gross long-term care premiums		
c Dependent's gross long-term care premiums		
4 Enter self-employed health insurance premiums on ORG19, ORG27, ORG45A, or ORG46A for the appropriate activity		
5 Insurance reimbursement		
6 Doctors, dentists, etc		
7 Hospitals, clinics, etc		
8 Lab and X-ray fees		
9 Expenses for qualified long-term care		
10 Eyeglasses and contact lenses		
11 Medical equipment and supplies		
12 Miles driven for medical purposes 01/01/2023 thru 12/31/2023		
13 Ambulance fees and other medical transportation costs		
14 Lodging		
15 Other medical and dental expenses:		
a		
b		
c		
d		
e		
f		
g		
h		
i		
j		

TAXES	2023	2022
Enter state and local income taxes on **ORG7, ORG8, ORG10,** and **ORG40.**		
16 Real estate taxes paid on principal residence		
17 Real estate taxes paid on additional homes or land		
18 Auto registration fees based on the value of the vehicle		
19 Other personal property taxes		
20 Other taxes:		

NEW CLIENT

Interest Paid and Cash Contributions

ORG14

HOME MORTGAGE INTEREST PAID

Lender's Name	Check if NOT on Form 1098	2023	2022
	☐		
	☐		
	☐		
	☐		

POINTS PAID ON LOAN TO BUY, BUILD, OR IMPROVE MAIN HOME

Lender's Name	Check if NOT on Form 1098	2023
	☐	
	☐	
	☐	
	☐	

SELLER FINANCED MORTGAGE

Individual's Name	Identifying Number	Address

OTHER PERSON RECEIVING FORM 1098

Form 1098 Recipient's Name	Address

OTHER POINTS

Enter below any points paid on a home equity loan (other than to improve your main home), a loan for a second home, or a refinanced mortgage.

Lender's Name	Loan Over	Points Paid	Date of Loan	Loan Length (years)	2022 Points Deducted
	☐				
	☐				
	☐				
	☐				

QUALIFIED MORTGAGE INSURANCE PREMIUMS

	2023	2022
Premiums paid in 2023 for qualified mortage insurance **not** from Form 1098 import		

Interest Paid and Cash Contributions (continued)

INVESTMENT INTEREST

	2023	2022
Investment interest (for example: margin interest, interest paid on loans used for property held for investment, etc)		

LIMITED HOME MORTGAGE DEDUCTION

If the mortgage meets the following reasons during 2023 complete the following:
- The principal amount of you mortgage and home equity debt is over $750,000 ($375,000 if married filing separate), or
- You had home debt that was not used to buy, build or substantially improve the home that secures the loan

	Loan 1	Loan 2	Loan 3	Loan 4	Loan 5
1a Interest paid in 2023					
Points paid in 2023					
Months loan outstanding					
Principal pd on loan in 2023					
b Was all proceeds of this loan used to buy, build, or substantially improve the home?	Yes: ☐ No: ☐	Yes: ☐ No: ☐	Yes: ☐ No: ☐	Yes: ☐ No: ☐	Yes: ☐ No: ☐
2 Home Debt Origination on or after December 15, 2017					
Beginning of year balance					
Additional borrowed in **2023**					
Enter the amount of debt not used to buy, build, or substantially improve the home:					
3 Home Debt Origination after October 13, 1987 and Before December 15, 2017					
Beginning of year balance					
Enter the amount of debt not used to buy, build, or substantially improve the home:					
4 Grandfathered debt: (before 10/14/1987)					
Beginning of year balance					
Enter the amount of debt not used to buy, build, or substantially improve the home:					

CASH CONTRIBUTIONS

Name of Donee Organization	Check if Statement Exists for Gifts $250 or More	2023	2022
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
Charitable miles driven			
Miles driven to deliver noncash contributions			
Parking fees, tolls, and local transportation			

NEW CLIENT

Noncash Contributions

ORG14A

Copy 1

	Name of Donee Organization	Check if Statement Exists for Gifts of $250 or More	Fair Market Value	Prior Year Fair Market Value
A		☐		
B		☐		
C		☐		
D		☐		
E		☐		
F		☐		
G		☐		
H		☐		
I		☐		

Note: Complete sections below **only** if the **total** noncash contributions are **more than $500.**

	Description of Donated Property	Type**	Address of Donee Organization
A			
B			
C			
D			
E			
F			
G			
H			
I			

	Method for Fair Market Value*	Date of Contribution	Complete these columns **only** for each contribution over $500		
			Date Acquired (month, year)	How Acquired***	Your Cost
A					
B					
C					
D					
E					
F					
G					
H					
I					

***Methods of determining FMV:**

Appraisal	Capitalization of income	Present value	Thrift shop
Average share	Comparative sales	Replacement cost	
Catalog	Consignment shop	Reproduction cost	

****Type of Donated Property**

Household/clothing items	Business equipment	Intellectual property
Motor vehicle, boat or airplane	Business inventory	Real property, conservation property
Art, other than self-created	Stock, publicly traded	Real property, other than conservation
Art, self-created	Stock, other than publicly traded	Other personal property
Collectibles	Securities, other than stock	Other intangible property

*****How Property was Acquired:** Purchase, Gift, Inheritance, Exchange

NEW CLIENT

Miscellaneous Itemized Deductions (FOR STATE USE ONLY)

ORG15

MISCELLANEOUS DEDUCTIONS (2% LIMITATION)	2023	2022
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 **2023** ☐		
b Other expenses (list):		

OTHER MISCELLANEOUS DEDUCTIONS	2023	2022
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 Business miles 01/01/2023 thru 12/31/2023			
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

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)**

		Yes	No
7	Was this business fully disposed of in a fully taxable transaction during 2023 ?	☐	☐

8 Accounting method:
Cash ☐ Accrual ☐ Other (specify) ☐

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

		Yes	No
10	Was there a change in determining quantities, costs, or valuations between opening/closing inventory? (If yes, attach explanation)	☐	☐
11	Did you materially participate in the operation of this business during 2023 ?	☐	☐
12	Did you start or acquire this business during 2023 ?	☐	☒
13 a	Did you make any payments in 2023 that require you to file Forms 1099?	☐	☐
b	If yes, did you or will you file all the required Forms 1099?	☐	☐
14	At-risk determination:		
a	Is all of the investment in this activity at risk?	☐	
b	Is some of the investment in this activity not at risk?	☐	
15	Did you have unallowed passive losses in 2022 ?	☐	☒
16 a	Treat all MACRS assets for this activity as qualified Indian reservation property?	☐	☒
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?	☐	☒
d	Was this business located in a Qualified Disaster Area?	☐	☒

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME		2023	2022
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		2023	2022
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)

EXPENSES	2023	2022
Business name _____		
27 Advertising		
28 Car and truck expenses (complete ORG18)		
29 Commissions and fees		
30 Contract labor		
31 Depletion		
32 Depreciation and Section 179 deduction **(Preparer Use Only)**		
33 Employee benefit programs:		
a Employee health insurance premiums		
b Other employee benefit programs		
34 Insurance (other than health)		
35 Self-employed health insurance attributable to this business		
36 Interest:		
a Mortgage paid to banks not reported to you on Form 1098		
b Other		
37 Legal and professional services		
38 Office expenses		
39 Pension and profit-sharing plans		
40 Rent or lease:		
a Machinery and equipment (enter vehicle lease on ORG18)		
b Other business property		
41 Repairs and maintenance		
42 Supplies (not included in cost of goods sold)		
43 Taxes and licenses not reported to you on Form 1098		
44 Travel and meals		
a Travel		
b Meals subject to 50% limit		
c Meals subject to 80% limit		
d Meals not subject to limit		
45 Utilities		
46 Gross wages		
47 Other expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
48 Expenses for business use of your home **(Preparer Use Only)**		
Complete ORG20 for Business Use of Home.		
49 Qualified pension plan start-up costs		
50 DPAD (line 6) from cooperative(s) with tax year beginning **before** Jan. 1, 2018		
51 DPAD (line 6) from cooperative(s) with tax year beginning **after** Dec. 31, 2017		

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Business Use of Home

ORG20

for: ORG19

copy: 1

Simplified method election for Home Office expenses: Elect the simplified method **in 2020** instead of entering actual expenses ☐

Elected the simplified method **in 2019** instead of entering actual expenses ☐

GENERAL INFORMATION	2023	2022
1 Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage)		
2 Area used only partly for day care (square footage)		
3 Total area of home (square footage)		
4 Daycare hours		
a Number of weeks used for day care, if less than full year		
b Number of days used for day care each week		
c Number of days closed for holidays, vacations, etc		
d Number of hours used for day care each day		
e Total hours used for day care		
f Total hours available for use		8,760
5 Enter the date you began using this home office for this business		
6 If part of your income is from a place of business other than this home, enter % of gross income from business use of this home		
7 Adjustment to gain from business use of home shown on Schedule D or Form 4797 **(Preparer Use Only)**		
8 Adjustment to losses from this business shown on Schedule D or Form 4797 **(Preparer Use Only)**		

Enter expenses that benefit only your business area in the 'Direct' column and expenses that benefit your entire home in the 'Indirect' column.

EXPENSES	2023		2022	
	Direct	Indirect	Direct	Indirect
9 Casualty losses **(Preparer Use Only)**				
10 Total mortgage interest/points				
11 Mortgage interest/points on Form 1098				
12 Interest **not** on Form 1098				
13 Points **not** of Form 1098				
14 Real estate taxes				
15 Excess mortgage interest **(Preparer Use)**				
16 Excess real estate taxes **(Preparer Use)**				
17 Qualified mortgage insurance				
18 Other insurance				
19 Rent				
20 Repairs and maintenance				
21 Utilities				
22 Other expenses (e.g., rent)				
23 Carryover of operating expenses				
24 Excess casualty losses **(Preparer Use Only)**				
25 Depreciation of your home **(Preparer Use Only)**				
26 Carryover of excess casualty losses and depreciation				

DEPRECIATION

If your home and any additions or improvements to your home are not already listed on ORG50 for this business, please complete the following information.

26 Description	Date Acquired (MM/DD/YY)	Date Placed in Service (MM/DD/YY)	Cost (include land for residence only)
Residence			
Addition/Improvement			
Addition/Improvement			
Addition/Improvement			
Addition/Improvement			

27 Enter the land value included in cost for residence

NEW CLIENT

State Information Worksheet

ORG60

GENERAL INFORMATION

	Taxpayer	Spouse
1 Enter your state of residence		

2 Check the appropriate box if:

	Taxpayer	Spouse
a Full year resident	☐	☐
b Part year resident	☐	☐
c Nonresident	☐	☐

Date of entry: _____ Date of exit: _____

3 Resident locality: _____

4 County: _____ School district: _____ School district number: _____

	Taxpayer	Spouse
5 Check if disabled	☐	☐

STATE CREDITS

6 **Description/type of credit** (for example, solar energy, carpool)	Code	Amount
a		
b		
c		
d		
e		

VOLUNTARY STATE CONTRIBUTIONS

7 **Description/type of contribution** (for example, wildlife, cancer)	Code	Amount
a		
b		
c		
d		
e		

MISCELLANEOUS QUESTIONS

	Yes	No
8 Did you file a state return for 2022?	☐	☐
9 Do you want state forms and instructions sent to you next year?	☐	☐
10 Do you want any applicable penalty and interest calculated and added to the return?	☐	☐

11 How do you want your state refund (if any) applied?

a Refunded ☐ b Apply to 2024 estimates ☐ c Apply to 2024 taxes ☐

12 Additional state information: _____