

|      |      |    |                    |   |
|------|------|----|--------------------|---|
| 2023 | 1040 | US | Client Information | 1 |
|------|------|----|--------------------|---|

**CATES & COMPANY CPA**  
 1380 LEWIS STREET  
 KINGSBURG CA 93631  
 Telephone number: 559-238-3808  
 Fax number:  
 E-mail address:

**Tax Return Appointment**

Date:  
 Time:  
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2023 tax return. Please add, change, or delete information as appropriate.

**CLIENT INFORMATION**

|                 |   |  |
|-----------------|---|--|
| Filing Status   | Filing status (table).....  |  |
|                 | 1=married filing separate and lived with spouse .....                 |  |
|                 | Year spouse died, if qualifying surviving spouse (2021 or 2022) ..... |  |
| Taxpayer        | First name and initial .....  |  |
|                 | Last name .....   |  |
|                 | Title/suffix .....  |  |
|                 | Social security number .....  |  |
|                 | Occupation .....  |  |
|                 | Date of birth (m/d/y) .....   |  |
|                 | Date of death (m/d/y) .....   |  |
| Spouse          | 1=blind .....   |  |
|                 | First name and initial .....  |  |
|                 | Last name .....   |  |
|                 | Title/suffix .....  |  |
|                 | Social security number .....  |  |
|                 | Occupation .....  |  |
|                 | Date of birth (m/d/y) .....   |  |
| Address         | Date of death (m/d/y) .....   |  |
|                 | 1=blind .....   |  |
|                 | In care of .....  |  |
|                 | Street address .....  |  |
|                 | Apartment number .....  |  |
| Foreign Address | City .....  |  |
|                 | State .....   |  |
|                 | ZIP code .....  |  |
|                 | Region .....  |  |
|                 | Postal code .....   |  |
|                 | Country .....   |  |

**Filing Status**

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

|             |             |           |                                       |             |
|-------------|-------------|-----------|---------------------------------------|-------------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Client Information (continued)</b> | <b>1</b> p2 |
|-------------|-------------|-----------|---------------------------------------|-------------|

Please add, change or delete information for 2023.

**CLIENT INFORMATION**

|                                    |                              |  |  |
|------------------------------------|------------------------------|--|--|
| Taxpayer<br>Contact<br>Information | Home phone.....              |  | <b>Daytime Phone</b><br><br>1 = Work<br>2 = Home<br>3 = Mobile |
|                                    | Work phone.....              |  |  |
|                                    | Work extension.....          |  |  |
|                                    | Daytime phone (table).....   |  |  |
|                                    | Mobile phone.....            |  |  |
|                                    | Fax number.....              |  |  |
|                                    | E-mail address.....          |  |  |
| Spouse<br>Contact<br>Information   | Home phone.....              |  |  |
|                                    | Work phone.....              |  |  |
|                                    | Work extension.....          |  |  |
|                                    | Daytime phone (table).....   |  |  |
|                                    | Mobile phone.....            |  |  |
|                                    | Fax number.....              |  |  |
|                                    | E-mail address.....          |  |  |
| Taxpayer<br>Authentication         | Driver's license no.....     |  |  |
|                                    | Driver's license state.....  |  |  |
|                                    | Issue date (m/d/y).....      |  |  |
|                                    | Expiration date (m/d/y)..... |  |  |
|                                    | Theft protection PIN.....    |  |  |
| Spouse<br>Authentication           | Driver's license no.....     |  |  |
|                                    | Driver's license state.....  |  |  |
|                                    | Issue date (m/d/y).....      |  |  |
|                                    | Expiration date (m/d/y)..... |  |  |
|                                    | Theft protection PIN.....    |  |  |

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## Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

**PERSONAL INFORMATION**

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status or address change during the year?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return for 2023?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change within the last twelve months? <b>If yes, provide new account information.</b> |

**DEPENDENTS**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? <b>If yes, please provide full name, date of birth, and social security number.</b>  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2023?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of \$1,250, or total investment income in excess of \$2,500? |

**HEALTH CARE COVERAGE**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your household have health insurance coverage for the entire year? If not, please circle the months you were covered:<br>Jan Feb March April May June July Aug Sept Oct Nov Dec  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any of the following IRS Documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage). If so, please attach. |

**INCOME**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive, sell, send, exchange or otherwise acquire any financial interest in virtual currency (Bitcoin)?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income?   |

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|------|------|----|-------------------------|
|------|------|----|-------------------------|

Did you have any foreign income or pay any foreign taxes?

#### PURCHASES, SALES AND DEBT

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

Did you buy or sell any stocks, bonds or other investment property in 2023?

Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2024?

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? **If yes, please provide final closing statement.**

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

Did you have any debts cancelled or forgiven? **If yes, please provide form 1099-C.**

#### RETIREMENT PLANS

Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you transfer or rollover any amount from one retirement plan to another retirement plan?

Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2023?

#### EDUCATION

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? **If yes, please provide form 1098-T.**

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## Miscellaneous Questions

## ITEMIZED DEDUCTIONS

- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)? **If yes, please provide mileage.**

## ESTIMATED TAXES

- If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax (instead of being refunded)?
- Do you expect your 2024 taxable income and withholdings to be different from 2023?

## MISCELLANEOUS

- Do you want to electronically file your tax return?
- Do you want to allocate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- May the IRS discuss your tax return with your preparer?
- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
- Was your home rented out or used for business?
- Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
- Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
- Did you or your spouse make any gifts to an individual that total more than \$17,000, or any gifts to a trust?

|             |             |           |                   |          |
|-------------|-------------|-----------|-------------------|----------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Dependents</b> | <b>2</b> |
|-------------|-------------|-----------|-------------------|----------|

Please add, change or delete information for 2023.

**DEPENDENTS**

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

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Direct Deposit & Estimates (Form 1040 ES)

3, 6

Please enter all pertinent 2023 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

- 1=direct deposit of federal tax refund into bank account
1=electronic payment of balance due
1=electronic payment of estimated tax

Table with 3 rows and 2 columns for tax payment details.

BANK INFORMATION

Table with 10 columns: Name of Bank, Percent to Deposit, Routing Number, Account Number, Type of Account, Type of Invest.

2023 ESTIMATED TAX / 1040-ES (6)

Federal

- Overpayment applied from 2022
1st quarter payment
2nd quarter payment
3rd quarter payment
4th quarter payment

Additional Estimated Tax Payments

- Paid with extension
Former spouse SSN if joint estimates

Table with 5 columns: Amount Paid, Date Paid, TS, 2023 Voucher Amount for Federal tax payments.

State

- Overpayment applied from 2022
1st quarter payment
2nd quarter payment
3rd quarter payment
4th quarter payment

Additional Estimated Tax Payments

- Paid with extension

Table with 5 columns: Amount Paid, Date Paid, TS, 2023 Voucher Amount for State tax payments.

1 Type of Account
1 = Savings
2 = Checking

2 Type of Investment
1 = Checking or savings (default)
2 = Taxpayer's IRA (next year limits)
3 = Spouse's IRA (next year limits)
4 = Health savings account (HSA)
5 = Archer MSA
6 = Coverdell savings account (ESA)
7 = Other
8 = Taxpayer's IRA (current year limits)
9 = Spouse's IRA (current year limits)

3, 6

|             |             |           |   |                       |
|-------------|-------------|-----------|---|-----------------------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Wages, Pensions, Gambling Winnings</b> | <b>10, 13.1, 13.2</b> |
|-------------|-------------|-----------|---|-----------------------|

Please enter all pertinent 2023 amounts & attach all W-2, W-2G and 1099-R forms.  
Last year's amounts are provided for your reference.

**WAGES, SALARIES, TIPS (10)**

| No. | Name of Employer (Box c) | 1=retirement plan (Box 13) |   | Wages, Tips, Other Compensation (Box 1) | Tax Withheld    |                         |                  |                |                | 2022 Wages |
|-----|--------------------------|----------------------------|---|---|-----------------|-------------------------|------------------|----------------|----------------|------------|
|     |                          | 1=spouse                   |   |   | Federal (Box 2) | Social Security (Box 4) | Medicare (Box 6) | State (Box 17) | Local (Box 19) |            |
|     | 800                      | 1                          | 2 | 3                                       | 4               | 6                       | 8                | 14             | 18             |            |
|     |                          |                            |   |   |                 |                         |                  |                |                |            |
|     |                          |                            |   |   |                 |                         |                  |                |                |            |
|     |                          |                            |   |   |                 |                         |                  |                |                |            |
|     |                          |                            |   |   |                 |                         |                  |                |                |            |
|     |                          |                            |   |   |                 |                         |                  |                |                |            |

**PENSIONS, IRA DISTRIBUTIONS (13.1)**

| No. | Name of Payer | Distribution code #2 |   |     |     | Gross Distribution (Box 1) | Taxable Amount (Box 2a) | Tax Withheld    |                | Value of all IRAs at 12/31/23 | 2022 Distribution |  |
|-----|---------------|----------------------|---|-----|-----|----------------------------|-------------------------|-----------------|----------------|-------------------------------|-------------------|--|
|     |               | Distribution code #1 |   |     |     |                            |                         | Federal (Box 4) | State (Box 14) |                               |                   |  |
|     |               | 1=IRA/SEP/SIMPLE     |   |     |     |                            |                         |                 |                |                               |                   |  |
|     |               | 1=spouse             |   |     |     |                            |                         |                 |                |                               |                   |  |
|     | 800           | 1                    | 2 | 810 | 196 | 3                          | 4                       | 6               | 9              | 34                            |                   |  |
|     |               |                      |   |     |     |                            |                         |                 |                |                               |                   |  |
|     |               |                      |   |     |     |                            |                         |                 |                |                               |                   |  |
|     |               |                      |   |     |     |                            |                         |                 |                |                               |                   |  |
|     |               |                      |   |     |     |                            |                         |                 |                |                               |                   |  |
|     |               |                      |   |     |     |                            |                         |                 |                |                               |                   |  |

**GAMBLING WINNINGS (W-2G) (13.2)**

| No. | Name of Payer | 1=spouse | Gross Winnings (Box 1) | Tax Withheld    |                |                | 2022 Winnings |
|-----|---------------|----------|------------------------|-----------------|----------------|----------------|---------------|
|     |               |          |                        | Federal (Box 4) | State (Box 15) | Local (Box 17) |               |
|     | 800           | 1        | 3                      | 6               | 9              | 152            |               |
|     |               |          |                        |                 |                |                |               |
|     |               |          |                        |                 |                |                |               |
|     |               |          |                        |                 |                |                |               |

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

|   |                    |           |                    |
|---|--------------------|-----------|--------------------|
|   | <b>2023 Amount</b> | <b>TS</b> | <b>2022 Amount</b> |
| Total gambling losses.....              | 12                 |           |                    |
| Winnings not reported on Form W-2G..... | 10                 |           |                    |

**10, 13.1, 13.2**



|             |             |           |                                       |               |
|-------------|-------------|-----------|---------------------------------------|---------------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Interest &amp; Dividend Income</b> | <b>11, 12</b> |
|-------------|-------------|-----------|---------------------------------------|---------------|

Please enter all pertinent 2023 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.  
Last year's amounts are provided for your reference.

**INTEREST INCOME (11)**

| No. | Name of Payer<br>(also enter SSN & address<br>for seller-financed mortgage) | 1=taxpayer<br>2=spouse | Interest Income                       |                                     |                                   | Tax-Exempt Interest         |                                | Early<br>Withdrawal<br>Penalty<br>(Box 2) | 2022<br>Interest |
|-----|---|------------------------|---------------------------------------|-------------------------------------|-----------------------------------|-----------------------------|--------------------------------|---|------------------|
|     |   |                        | Banks,<br>S&Ls, C/Us,<br>etc. (Box 1) | Seller-<br>Financed<br>Mtg. (Box 1) | U.S. Bonds,<br>T-Bills<br>(Box 3) | Total<br>Municipal<br>Bonds | In-state<br>Municipal<br>Bonds |   |                  |
|     | 800 (801, 802, 803)   | 1                      | 2                                     | 3                                   | 4                                 | 19                          | 5                              | 18  |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |
|     |   |                        |                                       |                                     |                                   |                             |                                |   |                  |

**DIVIDEND INCOME (12)**

| No. | Name of Payer | 1=taxpayer<br>2=spouse | Dividend Income                         |                                    |  |                               |                           | Tax-Exempt Interest         |                                       | Foreign<br>Tax Paid<br>(Box 7) | 2022<br>Dividends |
|-----|---------------|------------------------|---|------------------------------------|--|-------------------------------|---------------------------|-----------------------------|---------------------------------------|--------------------------------|-------------------|
|     |               |                        | Total Ordinary<br>Dividends<br>(Box 1a) | Qualified<br>Dividends<br>(Box 1b) | Total Capital<br>Gain Distrib.<br>(Box 2a) | SubSection<br>199A<br>(Box 5) | U.S. Bonds<br>(% or amt.) | Total<br>Municipal<br>Bonds | In-state<br>Muni-bonds<br>(% or amt.) |                                |                   |
|     | 800           | 1                      | 2                                       | 30                                 | 3  | 122                           | 502                       | 18                          | 503                                   | 16                             |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |
|     |               |                        |   |                                    |  |                               |                           |                             |                                       |                                |                   |

|             |             |           |                             |             |
|-------------|-------------|-----------|-----------------------------|-------------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Miscellaneous Income</b> | <b>14.1</b> |
|-------------|-------------|-----------|-----------------------------|-------------|

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

**MISCELLANEOUS INCOME**

|   | 2023 Amount |        | 2022 Amount |        |
|---|-------------|--------|-------------|--------|
|   | Taxpayer    | Spouse | Taxpayer    | Spouse |
| Social security benefits (SSA-1099, box 5) .....  | 2           | 52     |             |        |
| Medicare premiums paid (SSA-1099) .....   | 13          | 63     |             |        |
| 1=treat Medicare premiums paid as SE health ins. ....   | 34          | 84     |             |        |
| Tier 1 RR retirement benefits (RRB-1099, box 5) ...   | 3           | 53     |             |        |
| 1=lump-sum election for SS benefits .....   | 12          | 62     |             |        |
| Alimony received .....  | 5           | 55     |             |        |
| Taxable scholarships and fellowships .....  | 8           | 58     |             |        |
| Jury duty pay .....   | 28          | 78     |             |        |
| Household employee income not on W-2 .....  | 9           | 59     |             |        |
| Excess minister's allowance .....   | 24          | 74     |             |        |
| Alaska permanent fund dividends .....   | 21          | 71     |             |        |
| Income from rental of personal property .....   | 23          | 73     |             |        |
| Activity not engaged in for profit income .....   | 43          | 93     |             |        |
| Olympic & Paralympic medals & USOC prize money .....  | 45          | 95     |             |        |
| Prizes and awards .....   | 42          | 92     |             |        |
| Stock Options .....   | 44          | 94     |             |        |
| Strike or lockout benefits (other than bona fide gifts)   | 929         | 930    |             |        |
| Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes ..... | 927         | 928    |             |        |
| Wages earned while incarcerated not on W-2 .....  | 48          | 98     |             |        |
| Income subject to S/E tax: (1099-NEC, box 1)  |             |        |             |        |
| _____   | 10          | 60     |             |        |
| _____   | 10          | 60     |             |        |
| _____   | 10          | 60     |             |        |
| _____   | 10          | 60     |             |        |
| _____   | 10          | 60     |             |        |
| _____   | 10          | 60     |             |        |
| Other income (1099-MISC, box 3, 8)  |             |        |             |        |
| _____   | 11          | 61     |             |        |
| _____   | 11          | 61     |             |        |
| _____   | 11          | 61     |             |        |
| _____   | 11          | 61     |             |        |
| _____   | 11          | 61     |             |        |
| _____   | 11          | 61     |             |        |

**Form 1099-K**

|  |     |     |  |  |
|--|-----|-----|--|--|
| Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss ..... | 931 | 932 |  |  |
| Amount from Form 1099-K that was incorrectly reported .....                        | 933 | 934 |  |  |

**TAX WITHHELD** (not entered elsewhere)

|                                   |    |    |  |  |
|-----------------------------------|----|----|--|--|
| Federal income tax withheld ..... | 14 | 64 |  |  |
| State income tax withheld .....   | 15 | 65 |  |  |
| Local income tax withheld .....   | 16 | 66 |  |  |

**14.1**

Please add, change or delete 2023 information as appropriate.  
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /  
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2023 1099-G Amount

|  |  |     |  |
|--|--|-----|--|
| No. <input style="width:40px;" type="text"/>     | Name of payer.....   | 800 |  |
|  | 1=spouse.....  | 1   |  |
|  | Unemployment compensation:   |     |  |
|  | Total received (Box 1).....  | 2   |  |
|  | 2023 Overpayment repaid .....                                      | 3   |  |
|  | State and local refunds:   |     |  |
|  | State and local income tax refund, credit or offsets (Box 2) .     | 4   |  |
|  | 1=city or local income tax refund.....                             | 9   |  |
|  | Tax year for box 2 if not 2022 (Box 3) .....                       | 5   |  |
|  | Federal income tax withheld (Box 4).....                           | 6   |  |
|  | RTAA payments (Box 5).....   | 25  |  |
|  | Taxable grants:  |     |  |
|  | Federal taxable amount (Box 6).....                                | 12  |  |
|  | State taxable amount, if different.....                            | 17  |  |
|  | Farm amounts:  |     |  |
|  | Agriculture payments (Box 7).....                                  | 13  |  |
|  | 1=agriculture payments are from conservation reserve program ..... | 24  |  |
| Market gain (Box 9).....                         | 26   |     |  |
| Number of farm.....                              | 15   |     |  |
| 1=box 2 is trade or business income (Box 8)..... | 14   |     |  |
| State income tax withheld (Box 11).....          | 11   |     |  |

|  |  |     |  |
|--|--|-----|--|
| No. <input style="width:40px;" type="text"/>     | Name of payer.....   | 800 |  |
|  | 1=spouse.....  | 1   |  |
|  | Unemployment compensation:   |     |  |
|  | Total received (Box 1).....  | 2   |  |
|  | 2023 Overpayment repaid .....                                      | 3   |  |
|  | State and local refunds:   |     |  |
|  | State and local income tax refund, credit or offsets (Box 2) .     | 4   |  |
|  | 1=city or local income tax refund.....                             | 9   |  |
|  | Tax year for box 2 if not 2022 (Box 3) .....                       | 5   |  |
|  | Federal income tax withheld (Box 4).....                           | 6   |  |
|  | RTAA payments (Box 5).....   | 25  |  |
|  | Taxable grants:  |     |  |
|  | Federal taxable amount (Box 6).....                                | 12  |  |
|  | State taxable amount, if different.....                            | 17  |  |
|  | Farm amounts:  |     |  |
|  | Agriculture payments (Box 7).....                                  | 13  |  |
|  | 1=agriculture payments are from conservation reserve program ..... | 24  |  |
| Market gain (Box 9).....                         | 26   |     |  |
| Number of farm.....                              | 15   |     |  |
| 1=box 2 is trade or business income (Box 8)..... | 14   |     |  |
| State income tax withheld (Box 11).....          | 11   |     |  |

|             |             |           |                                     |  |           |
|-------------|-------------|-----------|-------------------------------------|--|-----------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Business Income (Schedule C)</b> | No. <input style="width:40px;" type="text"/> | <b>16</b> |
|-------------|-------------|-----------|-------------------------------------|--|-----------|

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

**GENERAL INFORMATION**

|   |     |  |
|---|-----|--|
| Principal business/profession .....                 | 800 |  |
| Principal business code .....                       | 801 |  |
| Business name, if different from Form 1040 .....    | 802 |  |
| Business address, if different from Form 1040 ..... | 803 |  |
| City, if different from Form 1040 .....             | 804 |  |
| State, if different from Form 1040 .....            | 828 |  |
| ZIP code, if different from Form 1040 .....         | 829 |  |
| Foreign region .....                                | 830 |  |
| Foreign postal code .....                           | 831 |  |
| Foreign country .....                               | 832 |  |
| Employer identification number .....                | 805 |  |
| Other accounting method .....                       | 806 |  |

Accounting method: 1=cash, 2=accrual .....

Inventory method: 1=cost, 2=lower cost/market, 3=other .....

1=change of inventory method .....

1=spouse, 2=joint .....

1=first Schedule C filed for this business .....

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .....

1=not subject to self-employment tax .....

1=did not "materially participate" .....

1=personal services is not a material income producing factor .....

1=investment .....

1=minister's Schedule C .....

1=single member limited liability company .....

1=trader in financial instruments or commodities .....

|     |  |  |
|-----|--|--|
| 7   |  |  |
| 6   |  |  |
| 8   |  |  |
| 10  |  |  |
| 44  |  |  |
| 112 |  |  |
| 39  |  |  |
| 22  |  |  |
| 220 |  |  |
| 37  |  |  |
| 302 |  |  |
| 418 |  |  |
| 95  |  |  |

**INCOME**

Gross receipts or sales (Form 1099-NEC) .....

Returns and allowances .....

Other income:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

|    | 2023 Amount | 2022 Amount |
|----|-------------|-------------|
| 51 |             |             |
| 52 |             |             |
| 54 |             |             |
| 54 |             |             |
| 54 |             |             |
| 54 |             |             |

**COST OF GOODS SOLD**

Inventory at beginning of the year .....

Purchases .....

Cost of items for personal use .....

Cost of labor .....

Materials and supplies .....

Other costs:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

|    |  |  |
|----|--|--|
| 14 |  |  |
| 15 |  |  |
| 16 |  |  |
| 17 |  |  |
| 18 |  |  |
| 19 |  |  |
| 19 |  |  |
| 19 |  |  |
| 19 |  |  |
| 20 |  |  |

Inventory at end of the year .....

2023

1040

US

Business Income (Schedule C) (cont.)

No.

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

**EXPENSES**

|  | 2023 Amount | 2022 Amount |
|--|-------------|-------------|
| Accounting.....  | 201         |             |
| Advertising.....   | 56          |             |
| Answering service.....   | 202         |             |
| Bad debts from sales or service.....                                 | 57          |             |
| Bank charges.....  | 203         |             |
| Car and truck expenses (not entered elsewhere).....                  | 59          |             |
| Commissions.....   | 60          |             |
| Contract labor.....  | 87          |             |
| Delivery and freight.....  | 204         |             |
| Dues and subscriptions.....  | 205         |             |
| Employee benefit programs.....                                       | 64          |             |
| Insurance (other than health).....                                   | 66          |             |
| Mortgage interest (paid to banks, etc.).....                         | 12          |             |
| Other interest (not entered elsewhere).....                          | 67          |             |
| Janitorial.....  | 206         |             |
| Laundry and cleaning.....  | 207         |             |
| Legal and professional.....  | 69          |             |
| Miscellaneous.....   | 208         |             |
| Office expense.....  | 70          |             |
| Outside services.....  | 209         |             |
| Parking and tolls.....   | 210         |             |
| Pension and profit sharing plans - contributions.....                | 71          |             |
| Pension and profit sharing plans - admin. and education costs.....   | 53          |             |
| Postage.....   | 211         |             |
| Printing.....  | 212         |             |
| Rent - vehicles, machinery, & equipment (not entered elsewhere)..... | 58          |             |
| Rent - other.....  | 72          |             |
| Repairs.....   | 73          |             |
| Security.....  | 213         |             |
| Supplies.....  | 74          |             |
| Taxes - real estate.....   | 45          |             |
| Taxes - payroll.....   | 41          |             |
| Taxes - sales tax included in gross receipts.....                    | 43          |             |
| Taxes - other (not entered elsewhere).....                           | 75          |             |
| Telephone.....   | 214         |             |
| Tools.....   | 215         |             |
| Travel.....  | 76          |             |
| Meals in full (50%).....   | 81          |             |
| Department of Transportation meals in full (80%).....                | 86          |             |
| Uniforms.....  | 216         |             |
| Utilities.....   | 77          |             |
| Wages.....   | 78          |             |

Other expenses:

|       |    |  |
|-------|----|--|
| _____ | 90 |  |
| _____ | 90 |  |
| _____ | 90 |  |
| _____ | 90 |  |
| _____ | 90 |  |

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

16 p2

|             |             |           |   |  |           |
|-------------|-------------|-----------|---|--|-----------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Rental &amp; Royalty Income (Schedule E)</b> | No. <input style="width:40px;" type="text"/> | <b>18</b> |
|-------------|-------------|-----------|---|--|-----------|

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

**GENERAL INFORMATION**

|                                  | 2023 Amount | 2022 Amount  |                  |  |                             |                            |                                |                |          |               |                 |
|----------------------------------|-------------|--|------------------|--|-----------------------------|----------------------------|--------------------------------|----------------|----------|---------------|-----------------|
| Description of property.....     | 800         | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align:center;">Type of Property</th> </tr> </thead> <tbody> <tr><td>1 = Single Family Residence</td></tr> <tr><td>2 = Multi-Family Residence</td></tr> <tr><td>3 = Vacation/Short-Term Rental</td></tr> <tr><td>4 = Commercial</td></tr> <tr><td>5 = Land</td></tr> <tr><td>6 = Royalties</td></tr> <tr><td>7 = Self-Rental</td></tr> </tbody> </table> | Type of Property |  | 1 = Single Family Residence | 2 = Multi-Family Residence | 3 = Vacation/Short-Term Rental | 4 = Commercial | 5 = Land | 6 = Royalties | 7 = Self-Rental |
| Type of Property                 |             |  |                  |  |                             |                            |                                |                |          |               |                 |
| 1 = Single Family Residence      |             |  |                  |  |                             |                            |                                |                |          |               |                 |
| 2 = Multi-Family Residence       |             |  |                  |  |                             |                            |                                |                |          |               |                 |
| 3 = Vacation/Short-Term Rental   |             |  |                  |  |                             |                            |                                |                |          |               |                 |
| 4 = Commercial                   |             |  |                  |  |                             |                            |                                |                |          |               |                 |
| 5 = Land                         |             |  |                  |  |                             |                            |                                |                |          |               |                 |
| 6 = Royalties                    |             |  |                  |  |                             |                            |                                |                |          |               |                 |
| 7 = Self-Rental                  |             |  |                  |  |                             |                            |                                |                |          |               |                 |
| Street address.....              | 801         |  |                  |  |                             |                            |                                |                |          |               |                 |
| City.....                        | 820         |  |                  |  |                             |                            |                                |                |          |               |                 |
| State.....                       | 821         |  |                  |  |                             |                            |                                |                |          |               |                 |
| ZIP code.....                    | 822         |  |                  |  |                             |                            |                                |                |          |               |                 |
| Type of property (see table).... | 802         |  |                  |  |                             |                            |                                |                |          |               |                 |
| Other type of property.....      | 803         |  |                  |  |                             |                            |                                |                |          |               |                 |
| Number of days rented.....       | 34          |  |                  |  |                             |                            |                                |                |          |               |                 |

|   |     |  |     |  |
|---|-----|--|-----|--|
| Percentage of ownership if not 100% (.xxx).....   | 500 | 1=did not actively participate... ..           | 38  |  |
| Percentage of tenant occupancy if not 100% (.xxx).....  | 503 | 1=real estate professional.....                | 32  |  |
| 1=spouse, 2=joint.....  | 33  | 1=rental other than real estate..              | 71  |  |
| 1=qualified joint venture.....  | 108 | 1=investment.....                              | 48  |  |
| 1=nonpassive activity,<br>2=passive royalty.....  | 39  | 1=single member limited liability company..... | 418 |  |
| If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..... |     |  | 112 |  |

**INCOME**

|                                  | 2023 Amount | 2022 Amount |
|----------------------------------|-------------|-------------|
| Rents or royalties received..... | 110         |             |

**DIRECT EXPENSES**

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

|   |    |  |
|---|----|--|
| Advertising.....                              | 4  |  |
| Association dues.....                         | 16 |  |
| Auto and travel (not entered elsewhere) ..... | 5  |  |
| Cleaning and maintenance.....                 | 6  |  |
| Commissions.....                              | 7  |  |
| Gardening.....                                | 18 |  |
| Insurance.....                                | 8  |  |
| Legal and professional fees.....              | 10 |  |
| Licenses and permits.....                     | 23 |  |
| Management fees.....                          | 19 |  |
| Miscellaneous.....                            | 24 |  |
| Mortgage interest (paid to banks, etc.) ..... | 9  |  |
| Excess mortgage interest.....                 | 67 |  |
| Other interest (not entered elsewhere) .....  | 29 |  |
| Painting and decorating.....                  | 20 |  |
| Pest control.....                             | 21 |  |
| Plumbing and electrical.....                  | 17 |  |
| Repairs.....                                  | 11 |  |
| Supplies.....                                 | 12 |  |
| Taxes - real estate.....                      | 13 |  |
| Taxes - other (not entered elsewhere) .....   | 25 |  |
| Telephone.....                                | 22 |  |
| Utilities.....                                | 14 |  |
| Wages and salaries.....                       | 15 |  |
| Other:  |    |  |
| _____   | 27 |  |
| _____   | 27 |  |
| _____   | 27 |  |
| _____   | 27 |  |

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2023

1040

US

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

No.

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

GENERAL INFORMATION

|                          |     |  |
|--------------------------|-----|--|
| Foreign region.....      | 823 |  |
| Foreign postal code..... | 824 |  |
| Foreign country.....     | 825 |  |

OIL AND GAS

|  | 2023 Amount | 2022 Amount |
|--|-------------|-------------|
| Production type (preparer use only).....                         | 42          |             |
| Cost depletion.....  | 43          |             |
| Percentage depletion rate or amount.....                         | 502         |             |
| State cost depletion, if different (-1 if none).....             | 76          |             |
| State % depletion rate or amount, if different (-1 if none)..... | 506         |             |

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

|  |    |  |
|--|----|--|
| Number of days personal use.....                       | 35 |  |
| Number of days owned (if optional method elected)..... | 53 |  |

INDIRECT EXPENSES

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

|  |     |  |
|--|-----|--|
| Advertising.....                             | 204 |  |
| Association dues.....                        | 216 |  |
| Auto and travel (not entered elsewhere)..... | 205 |  |
| Cleaning and maintenance.....                | 206 |  |
| Commissions.....                             | 207 |  |
| Gardening.....                               | 218 |  |
| Insurance.....                               | 208 |  |
| Legal and professional fees.....             | 210 |  |
| Licenses and permits.....                    | 223 |  |
| Management fees.....                         | 219 |  |
| Miscellaneous.....                           | 224 |  |
| Mortgage interest (paid to banks, etc.)..... | 209 |  |
| Excess mortgage interest.....                | 267 |  |
| Other interest (not entered elsewhere).....  | 229 |  |
| Painting and decorating.....                 | 220 |  |
| Pest control.....                            | 221 |  |
| Plumbing and electrical.....                 | 217 |  |
| Repairs.....                                 | 211 |  |
| Supplies.....                                | 212 |  |
| Taxes - real estate.....                     | 213 |  |
| Taxes - other (not entered elsewhere).....   | 225 |  |
| Telephone.....                               | 222 |  |
| Utilities.....                               | 214 |  |
| Wages and salaries.....                      | 215 |  |

Other:

|       |     |  |
|-------|-----|--|
| _____ | 227 |  |
| _____ | 227 |  |
| _____ | 227 |  |
| _____ | 227 |  |
| _____ | 227 |  |
| _____ | 227 |  |

|             |             |           |   |  |           |
|-------------|-------------|-----------|---|--|-----------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Farm Income (Schedule F/Form 4835)</b> | No. <input style="width:40px;" type="text"/> | <b>19</b> |
|-------------|-------------|-----------|---|--|-----------|

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

**GENERAL INFORMATION**

|                          |     |  |
|--------------------------|-----|--|
| Principal product .....  | 800 |  |
| Employer ID number ..... | 801 |  |

|   |     |  |
|---|-----|--|
| Agricultural activity code .....  | 1   |  |
| Accounting method: 1=cash, 2=accrual .....  | 2   |  |
| 1=spouse, 2=joint .....   | 5   |  |
| 1=farm rental (Form 4835) .....   | 84  |  |
| Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other .....                        | 966 |  |
| 1=crop insurance proceeds election .....  | 64  |  |
| If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..... | 112 |  |
| 1=did not "materially participate" (Schedule F only) .....  | 65  |  |
| 1=did not actively participate (Farm rental only) .....   | 85  |  |
| 1=real estate professional (farm rental only) .....   | 3   |  |
| 1=single member limited liability company .....   | 418 |  |
| % of ownership if not 100% (.xxxx) (Farm rental only) .....   | 504 |  |

**FARM INCOME**

|  | 2023 Amount | 2022 Amount |
|--|-------------|-------------|
| <b>Cash method:</b>  |             |             |
| Sales of livestock and other resale items .....              | 6           |             |
| Cost or basis of livestock or other resale items .....       | 7           |             |
| Sales of products raised .....                               | 8           |             |
| <b>Accrual method:</b>                                       |             |             |
| Sales of livestock, produce, etc. ....                       | 17          |             |
| Beginning inventory of livestock, etc. ....                  | 23          |             |
| Cost of livestock, etc. purchased .....                      | 24          |             |
| Ending inventory of livestock, etc. ....                     | 25          |             |
| <b>Other farm income:</b>                                    |             |             |
| Total cooperative distributions .....                        | 9           |             |
| Taxable cooperative distributions .....                      | 10          |             |
| Total agricultural program payments (other than CRP) .....   | 11          |             |
| Taxable agricultural program payments (other than CRP) ..... | 12          |             |
| Total conservation reserve program payments .....            | 141         |             |
| Taxable conservation reserve program payments .....          | 142         |             |
| Commodity credit loans reported under election .....         | 13          |             |
| Total commodity credit loans forfeited or repaid .....       | 73          |             |
| Taxable commodity credit loans forfeited or repaid .....     | 74          |             |
| Total crop insurance proceeds received in 2023 .....         | 14          |             |
| Taxable crop insurance proceeds received in 2023 .....       | 75          |             |
| Taxable crop insurance proceeds deferred from 2022 .....     | 76          |             |
| Custom hire (machine work) income not included above .....   | 15          |             |



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

**FARM INCOME (continued)**

Other income:

|       | 2023 Amount | 2022 Amount |
|-------|-------------|-------------|
| _____ | 16          |             |
| _____ | 16          |             |
| _____ | 16          |             |
| _____ | 16          |             |
| _____ | 16          |             |
| _____ | 16          |             |
| _____ | 16          |             |
| _____ | 16          |             |
| _____ | 16          |             |
| _____ | 16          |             |

**FARM EXPENSES**

|   |    |  |
|---|----|--|
| Car and truck expenses (not entered elsewhere) .....                    | 60 |  |
| Chemicals .....   | 27 |  |
| Conservation expenses .....   | 28 |  |
| Custom hire (machine work) .....  | 40 |  |
| Employee benefit programs .....   | 31 |  |
| Feed purchased .....  | 32 |  |
| Fertilizers and lime .....  | 33 |  |
| Freight and trucking .....  | 34 |  |
| Gasoline, fuel, and oil .....   | 35 |  |
| Insurance (other than health) .....                                     | 36 |  |
| Mortgage interest (paid to banks, etc.) .....                           | 41 |  |
| Other interest (not entered elsewhere) .....                            | 42 |  |
| Labor hired .....   | 37 |  |
| Pension and profit sharing - contributions .....                        | 43 |  |
| Pension and profit sharing plans - admin. and education costs .....     | 57 |  |
| Rent - vehicles, machinery, and equipment (not entered elsewhere) ..... | 39 |  |
| Rent - other (land, animals, etc.) .....                                | 44 |  |
| Repairs and maintenance .....   | 45 |  |
| Seeds and plants purchased .....  | 46 |  |
| Storage and warehousing .....   | 47 |  |
| Supplies purchased .....  | 48 |  |
| Taxes (not entered elsewhere) .....                                     | 49 |  |
| Utilities .....   | 50 |  |
| Veterinary, breeding, and medicine .....                                | 51 |  |
| Capitalized preproductive period expenses (also enter below) .....      | 77 |  |

Other expenses:

|       |    |  |
|-------|----|--|
| _____ | 53 |  |
| _____ | 53 |  |
| _____ | 53 |  |
| _____ | 53 |  |
| _____ | 53 |  |
| _____ | 53 |  |
| _____ | 53 |  |
| _____ | 53 |  |
| _____ | 53 |  |
| _____ | 53 |  |

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

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

**TRADITIONAL IRA CONTRIBUTIONS**

|   | 2023 Amount |        | 2022 Amount |        |
|---|-------------|--------|-------------|--------|
|   | Taxpayer    | Spouse | Taxpayer    | Spouse |
| IRA contributions you made or expect to make (1=maximum) (\$6,500/\$7,500 if 50 or older) ..... | 1           | 51     |             |        |
| Contributions made to date .....  | 3           | 53     |             |        |
| 1=covered by plan, 2=not covered .....  | 5           | 55     |             |        |
| 2023 payments from 1/1/23 to 4/15/23 .....  | 8           | 58     |             |        |

**ROTH IRA CONTRIBUTIONS**

|  |    |    |  |  |
|--|----|----|--|--|
| Roth IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older) ..... | 27 | 77 |  |  |
| Contributions made to date .....   | 30 | 80 |  |  |

**SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)**

|   |     |     |  |  |
|---|-----|-----|--|--|
| Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum) .....    | 10  | 60  |  |  |
| Money purchase (25%/1.25) contributions you made or expect to make (1=maximum) .....    | 11  | 61  |  |  |
| Defined benefit contributions you expect to make .....                                  | 13  | 63  |  |  |
| Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum) ..... | 12  | 62  |  |  |
| Plan contribution rate if not .25 (.xxxx) .....   | 501 | 551 |  |  |
| Individual 401k: SE elective deferrals (except Roth) (1=max.) .....                     | 44  | 94  |  |  |
| Individual 401k: SE designated Roth contributions (1=max.) .....                        | 144 | 194 |  |  |

**SIMPLE contributions:**

|   |     |     |  |  |
|---|-----|-----|--|--|
| Self-employed SIMPLE contributions you made or expect to make (1=maximum) ..... | 22  | 72  |  |  |
| Employer matching rate if not .03 (.xxxx) .....                                 | 502 | 552 |  |  |
| 1=nonelective contributions (2%) .....  | 24  | 74  |  |  |
| Contributions made to date .....  | 14  | 64  |  |  |

**ADJUSTMENTS TO INCOME**

**Self-employed health insurance:**

|  |     |     |  |  |
|--|-----|-----|--|--|
| Total premiums (excluding long-term care) .....  | 16  | 66  |  |  |
| Long-term care premiums .....  | 26  | 76  |  |  |
| Student loan interest paid (1098-E, box 1) .....   | 23  | 73  |  |  |
| Educator expenses (kindergarten thru grade 12) .....   | 28  | 78  |  |  |
| Jury duty pay given to employer .....  | 43  | 93  |  |  |
| Attorney fees and court costs for unlawful discrimination claims .....   | 243 | 293 |  |  |
| Attorney fees and court costs paid in connection with an IRS award for information on tax law violations ..... | 244 | 294 |  |  |
| Contributions by certain chaplains to section 403(b) plans .....   | 242 | 292 |  |  |
| Reforestation amortization and expenses .....  | 240 | 290 |  |  |
| Repayment of supplemental unemployment benefits .....  | 241 | 291 |  |  |

|   |    |    |  |  |
|---|----|----|--|--|
| Expenses from rental of personal property ..... | 37 | 87 |  |  |
|---|----|----|--|--|

**Other adjustments to income:**

|       |    |    |  |  |
|-------|----|----|--|--|
| _____ | 19 | 69 |  |  |
| _____ | 19 | 69 |  |  |
| _____ | 19 | 69 |  |  |

|             |             |           |                            |           |
|-------------|-------------|-----------|----------------------------|-----------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Itemized Deductions</b> | <b>25</b> |
|-------------|-------------|-----------|----------------------------|-----------|

Please enter all pertinent 2023 amounts and attach all 1098 forms.  
Last year's amounts are provided for your reference.

**MEDICAL AND DENTAL EXPENSES**

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

|  | 2023 Amount | TS | 2022 Amount |
|--|-------------|----|-------------|
| Prescription medicines and drugs .....   | 4           |    |             |
| Doctors, dentists and nurses .....   | 5           |    |             |
| Hospitals and nursing homes .....  | 6           |    |             |
| Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) .. | 7           |    |             |
| Long-term care premiums - taxpayer .....   | 17          |    |             |
| Long-term care premiums - spouse .....   | 58          |    |             |
| Insurance reimbursement (enter as a positive number) .....                                 | 8           |    |             |
| Lodging and transportation:  |             |    |             |
| Out-of-pocket expenses .....   | 9           |    |             |
| Medical miles driven .....   | 52          |    |             |
| Other medical and dental expenses:   |             |    |             |
| _____  | 10          |    |             |
| _____  | 10          |    |             |
| _____  | 10          |    |             |

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

|  |     |  |  |
|--|-----|--|--|
| State income taxes - 1/23 payment on 2022 state estimate .....           | 11  |  |  |
| State income taxes - paid with 2022 state return extension .....         | 12  |  |  |
| State income taxes - paid with 2022 state return .....                   | 13  |  |  |
| State income taxes - paid for prior years and/or to other state .....    | 14  |  |  |
| City/local income taxes - 1/23 payment on 2022 city/local estimate ..... | 211 |  |  |
| City/local income taxes - paid with 2022 city/local extension .....      | 212 |  |  |
| City/local income taxes - paid with 2022 city/local return .....         | 213 |  |  |

**SALES AND USE TAXES PAID**

|  |     |  |  |
|--|-----|--|--|
| State and local sales taxes (except autos and special items) ..... | 91  |  |  |
| Use taxes paid on 2023 purchases .....                             | 92  |  |  |
| Use taxes paid with 2022 state return .....                        | 96  |  |  |
| Sales tax on autos not included above .....                        | 349 |  |  |
| Sales tax on boats, aircraft, other special items .....            | 93  |  |  |

**OTHER TAXES PAID**

|  |    |  |  |
|--|----|--|--|
| Real estate taxes - principal residence:   |    |  |  |
| _____  | 15 |  |  |
| _____  | 15 |  |  |
| Real estate taxes - held for investment :  |    |  |  |
| _____  | 16 |  |  |
| _____  | 16 |  |  |
| _____  | 16 |  |  |
| Personal property taxes (including auto fees in some states. Provide a copy of tax notice) . . . | 18 |  |  |
| Foreign income taxes .....   | 19 |  |  |
| Other taxes:   |    |  |  |
| _____  | 20 |  |  |

2023

1040

US

Itemized Deductions (continued)

25 p2

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

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

|       | 2023 Amount | TS | 2022 Amount |
|-------|-------------|----|-------------|
| _____ | 21          |    |             |
| _____ | 21          |    |             |
| _____ | 21          |    |             |

Home mortgage interest not reported on Form 1098:

|                           |           |  |  |
|---------------------------|-----------|--|--|
| Payee's name.....         | 85.____   |  |  |
| Payee's SSN or FEIN...    | 86.____   |  |  |
| Payee's street address... | 87.____   |  |  |
| Payee's city.....         | 88.____   |  |  |
| Payee's state.....        | 106.____  |  |  |
| Payee's ZIP code.....     | 108.____  |  |  |
| Payee's region.....       | 1350.____ |  |  |
| Payee's postal code....   | 1351.____ |  |  |
| Payee's country.....      | 1352.____ |  |  |
| Amount paid.....          | 22.____   |  |  |

Points not reported on Form 1098:

|       |    |  |  |
|-------|----|--|--|
| _____ | 23 |  |  |
| _____ | 23 |  |  |

Investment interest (interest on margin accounts):

|                       |    |  |  |
|-----------------------|----|--|--|
| _____                 | 24 |  |  |
| _____                 | 24 |  |  |
| Passive interest..... | 27 |  |  |

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

|   |    |  |  |
|---|----|--|--|
| _____                                   | 32 |  |  |
| _____                                   | 32 |  |  |
| _____                                   | 32 |  |  |
| _____                                   | 32 |  |  |
| _____                                   | 32 |  |  |
| Volunteer expenses (out-of-pocket)..... | 31 |  |  |
| Number of charitable miles.....         | 53 |  |  |

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

Contributions by cash or check:

|   |    |  |  |
|---|----|--|--|
| _____                                   | 41 |  |  |
| _____                                   | 41 |  |  |
| _____                                   | 41 |  |  |
| _____                                   | 41 |  |  |
| _____                                   | 41 |  |  |
| Volunteer expenses (out-of-pocket)..... | 40 |  |  |
| Number of charitable miles.....         | 54 |  |  |

25 p2

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

**NONCASH CONTRIBUTIONS**

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

|  |
|--|
|  |
|  |
|  |
|  |

|    | 2023 Amount | TS | 2022 Amount |
|----|-------------|----|-------------|
| 33 |             |    |             |
| 33 |             |    |             |
| 33 |             |    |             |
| 33 |             |    |             |

30% limitation (see above):

|  |
|--|
|  |
|  |
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|    |  |  |  |
|----|--|--|--|
| 34 |  |  |  |
| 34 |  |  |  |
| 34 |  |  |  |
| 34 |  |  |  |

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

|  |
|--|
|  |
|  |
|  |
|  |

|    |  |  |  |
|----|--|--|--|
| 35 |  |  |  |
| 35 |  |  |  |
| 35 |  |  |  |
| 35 |  |  |  |

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

|  |
|--|
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|  |
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|    |  |  |  |
|----|--|--|--|
| 36 |  |  |  |
| 36 |  |  |  |
| 36 |  |  |  |
| 36 |  |  |  |

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

Union and professional dues .....

|    |  |  |  |
|----|--|--|--|
| 42 |  |  |  |
|----|--|--|--|

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

|    |  |  |  |
|----|--|--|--|
| 43 |  |  |  |
| 43 |  |  |  |
| 43 |  |  |  |
| 43 |  |  |  |
| 43 |  |  |  |
| 43 |  |  |  |

Investment expense:

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

|    |  |  |  |
|----|--|--|--|
| 44 |  |  |  |
| 44 |  |  |  |
| 44 |  |  |  |
| 44 |  |  |  |
| 44 |  |  |  |
| 44 |  |  |  |

Tax return preparation fee .....

|    |  |  |  |
|----|--|--|--|
| 45 |  |  |  |
|----|--|--|--|

Safe deposit box rental .....

|    |  |  |  |
|----|--|--|--|
| 46 |  |  |  |
|----|--|--|--|

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

|    |  |  |  |
|----|--|--|--|
| 47 |  |  |  |
| 47 |  |  |  |
| 47 |  |  |  |
| 47 |  |  |  |
| 47 |  |  |  |
| 47 |  |  |  |

|             |             |           |   |  |           |
|-------------|-------------|-----------|---|--|-----------|
| <b>2023</b> | <b>1040</b> | <b>US</b> | <b>Business Use of Home (Form 8829)</b> | No. <input style="width:40px;" type="text"/> | <b>29</b> |
|-------------|-------------|-----------|---|--|-----------|

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

**BUSINESS USE OF HOME**

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

|     | 2023 Amount | 2022 Amount |
|-----|-------------|-------------|
| 45  |             |             |
| 46  |             |             |
| 2   |             |             |
| 1   |             |             |
| 3   |             |             |
| 9   |             |             |
| 89  |             |             |
| 502 |             |             |
| 503 |             |             |

**INDIRECT EXPENSES**

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

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

|    |  |  |
|----|--|--|
| 11 |  |  |
| 12 |  |  |
| 13 |  |  |
| 14 |  |  |
| 15 |  |  |
| 16 |  |  |
| 17 |  |  |
| 18 |  |  |
| 19 |  |  |
| 54 |  |  |

\_\_\_\_\_

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|    |  |  |
|----|--|--|
| 20 |  |  |
| 20 |  |  |
| 20 |  |  |
| 20 |  |  |

**DIRECT EXPENSES**

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

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

|    |  |  |
|----|--|--|
| 21 |  |  |
| 22 |  |  |
| 23 |  |  |
| 24 |  |  |
| 25 |  |  |
| 26 |  |  |
| 27 |  |  |
| 28 |  |  |
| 29 |  |  |
| 55 |  |  |
| 30 |  |  |
| 31 |  |  |

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|    |  |  |
|----|--|--|
| 32 |  |  |
| 32 |  |  |
| 32 |  |  |
| 32 |  |  |