

2023	1040	US	Client Information	1
<p>WINTHER, STAVE & CO., LLP 1316 W 18TH ST., P.O. BOX 175 SPENCER IA 51301 Telephone number: 712-262-3117 Fax number: 712-262-3159 E-mail address: taxes@winther-stave.com</p>			<p>Tax Return Appointment</p> <p>Date: Time: Location:</p>	
<p>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.</p>				
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) ...		<p style="text-align:center;">Filing Status</p> <p>1 = Single 2 = Married filing joint 3 = Married filing separate 4 = Head of household 5 = Qualifying surviving spouse (QSS)</p>	
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)..... 1=blind.....			
Spouse	First name and initial..... Last name..... Title/suffix..... Social security number..... Occupation..... Date of birth (m/d/y)..... Date of death (m/d/y)..... 1=blind.....			
Address	In care of..... Street address..... Apartment number..... City..... State..... ZIP code.....			
Foreign Address	Region..... Postal code..... Country.....			
				1

Please add, change or delete information for 2023.

CLIENT INFORMATION

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

2023	1040	US	Dependents	2	
Please add, change or delete information for 2023.					
DEPENDENTS					
			Dependent	Dependent	
First name.....				<p>Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only. not a dependent 5 = Earned income credit only, not a dependent</p> <p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 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"> 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement <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"> 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement 	
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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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

- Did your marital status change during the year?
- Did your address change during the year?
- Could you be claimed as a dependent on another person's tax return for 2023?

DEPENDENTS

- Were there any changes in dependents?
- Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2023?
- 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

- Did you have health insurance through the Health Insurance Marketplace? If so, please attach Form 1095-A.

INCOME

- Did you receive unreported tip income of \$20 or more in any month?
- 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?
- Did you receive any disability income?
- 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?

2023	1040	US	Miscellaneous Questions																																																			
			<table border="0"> <thead> <tr> <th data-bbox="277 247 326 273">Yes</th> <th data-bbox="367 247 415 273">No</th> <th></th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you buy or sell any stocks, bonds or other investment property in 2023?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you purchase, sell, or refinance your principal home or second home, or did you receive a home equity loan?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Do you have any investments that are worthless that have not been written off previously?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? If so, please provide documentation.</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you have any debts cancelled or forgiven?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Does anyone owe you money which has become uncollectible?</td> </tr> <tr> <td colspan="3">RETIREMENT PLANS</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you transfer or rollover any amount from one retirement plan to another retirement plan?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2023?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution?</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>If you are age 70 1/2 or older, did you make a Qualified Charitable Distribution (QCD) directly from your IRA to a qualified charitable organization? 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2023	1040	US	Miscellaneous Questions
		Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	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?	
<input type="checkbox"/>	<input type="checkbox"/>	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?	
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?	
<input type="checkbox"/>	<input type="checkbox"/>	Do you have any employees working for you or your business? If so, do you provide health insurance for your employees?	
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any crop insurance proceeds in 2023?	
<input type="checkbox"/>	<input type="checkbox"/>	Did you (or someone on your behalf, including your employer) make contributions to a Health Savings Account (HSA) this year? Or, did you receive an HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary?	
<input type="checkbox"/>	<input type="checkbox"/>	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?	
<input type="checkbox"/>	<input type="checkbox"/>	Did you pay interest on student loans during 2023?	
<input type="checkbox"/>	<input type="checkbox"/>	Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?	
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur any adoption expenses?	
<input type="checkbox"/>	<input type="checkbox"/>	Did you engage the services of any household employees?	
<input type="checkbox"/>	<input type="checkbox"/>	Were you notified or audited by either the Internal Revenue Service or the State taxing agency?	
<input type="checkbox"/>	<input type="checkbox"/>	Did you or your spouse make any gifts to an individual that total more than \$17,000, or any gifts to a trust?	
<input type="checkbox"/>	<input type="checkbox"/>	Did your bank account information change within the last twelve months? If so, please provide a voided check.	
<input type="checkbox"/>	<input type="checkbox"/>	At any time during the tax year, did you: receive or sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset); such as NFTs?	
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive, sell, exchange or otherwise dispose of any financial interest in virtual currency, such as Bitcoin or Ethereum?	

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US

Miscellaneous Questions

HAVE YOU INCLUDED THE FOLLOWING ITEMS WITH YOUR TAX RETURN INFORMATION?

Yes No

- W-2 forms?
- 1099 forms?
- Partnership and S corporation K-1 forms?
- A copy of your 2022 tax return if this is your first year with our firm?

IOWA TAX RETURN INFORMATION

- Did you live in a state other than Iowa during 2023?
- Did you receive any income from sources outside of Iowa during 2023?
- If you are claimed as a dependent on the return of another person(s), is the Iowa net income of the person(s) greater than \$13,500?
- Are your dependent children covered by health insurance?
- Did you incur any expenses for the care of a disabled relative in 2023?
- Did you make any contributions to the Iowa Educational Savings Plan Trust during 2023? (For example, Sec 529 College Savings IA). If yes, enter amount here _____.
- Did you pay any tuition or textbook expenses for a dependent in grades kindergarten through twelve for any elementary or secondary school in Iowa? If yes, then enter the amount here _____.
- Did you use fuel for an off-highway unlicensed vehicle (excluding personal use of a boat)? If yes, please detail gallons purchased, total cost, total sales tax paid, type of fuel, etc.
- Were you a volunteer firefighter, volunteer EMS personnel, or reserve peace officer in 2023? If so, how many months did you serve? _____.

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		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2023 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2023 Voucher Amount
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				

State

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 **Type of Account**

1 = Savings
2 = Checking

2 **Type of Investment**

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

Please enter all pertinent 2023 information.

APPLICATION OF 2023 OVERPAYMENT (7.1)

If you have an overpayment of 2023 taxes, do you want the excess refunded? or applied to 2024 estimate?

Other (please explain): _____

2024 ESTIMATED TAX INFORMATION

Do you expect your 2024 taxable income to be different from 2023? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2024 withholding to be different from 2023? Yes No

If "yes" explain any differences: _____

ORGANIZER

2023	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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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) 1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2022 Wages
				Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

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

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)	

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

	2023 Amount	TS	2022 Amount	
Total gambling losses.....				
Winnings not reported on Form W-2G.....				

10, 13.1, 13.2

2023	1040	US	Miscellaneous Income	14.1
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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)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5) ...				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Activity not engaged in for profit income				
Olympic & Paralympic medals & USOC prize money				
Prizes and awards				
Stock Options				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes				
Wages earned while incarcerated not on W-2				
Income subject to S/E tax: (1099-NEC, box 1)				

Other income (1099-MISC, box 3, 8)				

Form 1099-K

Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss				
Amount from Form 1099-K that was incorrectly reported				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

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.....			
	1=spouse.....			
	Unemployment compensation:			
	Total received (Box 1).....			
	2023 Overpayment repaid			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2) ,			
	1=city or local income tax refund.....			
	Tax year for box 2 if not 2022 (Box 3)			
	Federal income tax withheld (Box 4).....			
	RTAA payments (Box 5).....			
	Taxable grants:			
	Federal taxable amount (Box 6).....			
	State taxable amount, if different.....			
	Farm amounts:			
Agriculture payments (Box 7).....				
1=agriculture payments are from conservation reserve program.....				
Market gain (Box 9).....				
Number of farm.....				
1=box 2 is trade or business income (Box 8).....				
State income tax withheld (Box 11).....				

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

2023	1040	US	Education Distributions (ESA's and QTP's)	14.3
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**Please enter all pertinent 2023 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.**

ESA'S AND QTP'S (Form 1099-Q)

		2023 Amount	2022 Amount
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2023 contributions to this ESA			
Value of this account at 12/31/23 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/22			
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2023 contributions to this ESA			
Value of this account at 12/31/23 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/22			
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2023 contributions to this ESA			
Value of this account at 12/31/23 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/22			

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

ABLE DISTRIBUTIONS / CONTRIBUTIONS

		2023 Amount	2022 Amount
No. <input style="width: 40px; height: 15px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			
No. <input style="width: 40px; height: 15px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			
No. <input style="width: 40px; height: 15px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

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

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, if different from Form 1040	
State, if different from Form 1040	
ZIP code, if different from Form 1040	
Foreign region	
Foreign postal code	
Foreign country	
Employer identification number	
Other accounting method	

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		

INCOME

	2023 Amount	2022 Amount
Gross receipts or sales (Form 1099-NEC)		
Returns and allowances		
Other income:		

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:		

Inventory at end of the year		

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

EXPENSES

	2023 Amount	2022 Amount
Accounting.....		
Advertising.....		
Answering service.....		
Bad debts from sales or service.....		
Bank charges.....		
Car and truck expenses (not entered elsewhere).....		
Commissions.....		
Contract labor.....		
Delivery and freight.....		
Dues and subscriptions.....		
Employee benefit programs.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Janitorial.....		
Laundry and cleaning.....		
Legal and professional.....		
Miscellaneous.....		
Office expense.....		
Outside services.....		
Parking and tolls.....		
Pension and profit sharing plans - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Postage.....		
Printing.....		
Rent - vehicles, machinery, & equipment (not entered elsewhere).....		
Rent - other.....		
Repairs.....		
Security.....		
Supplies.....		
Taxes - real estate.....		
Taxes - payroll.....		
Taxes - sales tax included in gross receipts.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Tools.....		
Travel.....		
Meals in full (50%).....		
Department of Transportation meals in full (80%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

<hr/>		
<hr/>		
<hr/>		
<hr/>		

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

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

PRIOR YEAR INSTALLMENT SALE

		2023 Amount	2022 Amount
No. <input style="width:30px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:30px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:30px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:30px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:30px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:30px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:30px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

**If you sold your home or moved in 2023, please complete the information below.
For the sale of home, please provide Form 1099-S and closing statements from
the purchase and sale of your home.**

SALE OF HOME (17)

Description of property (Box 3)	
Date acquired (m/d/y)	
Date sold (m/d/y) (Box 1)	
Sales price (Box 2)	
1=sale of home	
1=owned and used property as main home for at least 2 of 5 years before sale	
1=first-time homebuyer credit was previously taken on this home	
1=business use in year of sale	
Number of days after December 31, 2008 that home was not used as principal residence	

Adjusted Basis

Original cost	
Improvements:	

Adjusted basis	

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale	

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:
a) Did not meet the ownership and use tests *, or **b) Excluded gain on the sale of another home after May 6, 1997.**

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)	
1=sale due to change in health, employment or unforeseen circumstances	
Days used as main home - taxpayer	
Days used as main home - spouse	
Days property owned - taxpayer	
Days property owned - spouse	

MOVING EXPENSES (27) (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint	
1=armed forces move due to permanent change of station	
Miles from old home to new work place	
Miles from old home to old work place	
Expenses for transportation and storage of household goods and personal effects	
Lodging and travel (excluding meals):	
Lodging and travel (excluding automobile)	
Parking fees and tolls	
Gas and oil	
Miles driven to new home	

(* owned and used property as main home for at least 2 of 5 years before sale)

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

GENERAL INFORMATION

	2023 Amount	2022 Amount
Description of property.....		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.....		
City.....		
State.....		
ZIP code.....		
Type of property (see table).....		
Other type of property.....		
Number of days rented.....	34	

Percentage of ownership if not 100% (.xxx)..... Percentage of tenant occupancy if not 100% (.xxx)..... 1=spouse, 2=joint..... 1=qualified joint venture 1=nonpassive activity, 2=passive royalty.....		1=did not actively participate..... 1=real estate professional..... 1=rental other than real estate..... 1=investment..... 1=single member limited liability company.....	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

INCOME

	2023 Amount	2022 Amount
Rents or royalties received.....		

DIRECT EXPENSES

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

Advertising.....		
Association dues.....		
Auto and travel (not entered elsewhere).....		
Cleaning and maintenance.....		
Commissions.....		
Gardening.....		
Insurance.....		
Legal and professional fees.....		
Licenses and permits.....		
Management fees.....		
Miscellaneous.....		
Mortgage interest (paid to banks, etc.).....		
Excess mortgage interest.....		
Other interest (not entered elsewhere).....		
Painting and decorating.....		
Pest control.....		
Plumbing and electrical.....		
Repairs.....		
Supplies.....		
Taxes - real estate.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Utilities.....		
Wages and salaries.....		
Other:		
.....		
.....		
.....		
.....		

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

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.....	<input type="text"/>
Foreign postal code.....	<input type="text"/>
Foreign country.....	<input type="text"/>

OIL AND GAS

	2023 Amount	2022 Amount
Production type (preparer use only).....	<input type="text"/>	<input type="text"/>
Cost depletion.....	<input type="text"/>	<input type="text"/>
Percentage depletion rate or amount.....	<input type="text"/>	<input type="text"/>
State cost depletion, if different (-1 if none).....	<input type="text"/>	<input type="text"/>
State % depletion rate or amount, if different (-1 if none).....	<input type="text"/>	<input type="text"/>

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use.....	<input type="text"/>	<input type="text"/>
Number of days owned (if optional method elected).....	<input type="text"/>	<input type="text"/>

INDIRECT EXPENSES

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

	2023 Amount	2022 Amount
Advertising.....	<input type="text"/>	<input type="text"/>
Association dues.....	<input type="text"/>	<input type="text"/>
Auto and travel (not entered elsewhere).....	<input type="text"/>	<input type="text"/>
Cleaning and maintenance.....	<input type="text"/>	<input type="text"/>
Commissions.....	<input type="text"/>	<input type="text"/>
Gardening.....	<input type="text"/>	<input type="text"/>
Insurance.....	<input type="text"/>	<input type="text"/>
Legal and professional fees.....	<input type="text"/>	<input type="text"/>
Licenses and permits.....	<input type="text"/>	<input type="text"/>
Management fees.....	<input type="text"/>	<input type="text"/>
Miscellaneous.....	<input type="text"/>	<input type="text"/>
Mortgage interest (paid to banks, etc.).....	<input type="text"/>	<input type="text"/>
Excess mortgage interest.....	<input type="text"/>	<input type="text"/>
Other interest (not entered elsewhere).....	<input type="text"/>	<input type="text"/>
Painting and decorating.....	<input type="text"/>	<input type="text"/>
Pest control.....	<input type="text"/>	<input type="text"/>
Plumbing and electrical.....	<input type="text"/>	<input type="text"/>
Repairs.....	<input type="text"/>	<input type="text"/>
Supplies.....	<input type="text"/>	<input type="text"/>
Taxes - real estate.....	<input type="text"/>	<input type="text"/>
Taxes - other (not entered elsewhere).....	<input type="text"/>	<input type="text"/>
Telephone.....	<input type="text"/>	<input type="text"/>
Utilities.....	<input type="text"/>	<input type="text"/>
Wages and salaries.....	<input type="text"/>	<input type="text"/>

Other:

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

GENERAL INFORMATION

Principal product.....

Employer ID number.....

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

FARM INCOME

	2023 Amount	2022 Amount
Cash method:		
Sales of livestock and other resale items.....		
Cost or basis of livestock or other resale items.....		
Sales of products raised.....		
Accrual method:		
Sales of livestock, produce, etc.....		
Beginning inventory of livestock, etc.....		
Cost of livestock, etc. purchased.....		
Ending inventory of livestock, etc.....		
Other farm income:		
Total cooperative distributions.....		
Taxable cooperative distributions.....		
Total agricultural program payments (other than CRP).....		
Taxable agricultural program payments (other than CRP).....		
Total conservation reserve program payments.....		
Taxable conservation reserve program payments.....		
Commodity credit loans reported under election.....		
Total commodity credit loans forfeited or repaid.....		
Taxable commodity credit loans forfeited or repaid.....		
Total crop insurance proceeds received in 2023.....		
Taxable crop insurance proceeds received in 2023.....		
Taxable crop insurance proceeds deferred from 2022.....		
Custom hire (machine work) income not included above.....		

2023	1040	US	Estate or Trust and REMIC Information	20.3,20.4
-------------	-------------	-----------	--	------------------

Please add, change or delete 2023 information as appropriate.
Be sure to attach all Schedule K-1s and Schedule Qs.

ESTATE OR TRUST INFORMATION (20.3)

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

REMIC INFORMATION (20.4)

No.	Name of REMIC	Employer Identification Number

				20.3,20.4
--	--	--	--	------------------

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

GENERAL INFORMATION

	2023 Amount	2022 Amount
Description of vehicle		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=vehicle used primarily by more than 5% owner		
Number of months of business use if changed from 100% personal use		

AUTOMOBILE MILEAGE

Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		

ACTUAL EXPENSES

Parking fees and tolls (business portion only)		
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

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)				
Contributions made to date				
1=covered by plan, 2=not covered				
2023 payments from 1/1/23 to 4/15/23				

ROTH IRA CONTRIBUTIONS

Roth IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older)				
Contributions made to date				

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)				
Defined benefit contributions you expect to make				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)				
Plan contribution rate if not .25 (.xxxx)				
Individual 401k: SE elective deferrals (except Roth) (1=max.)				
Individual 401k: SE designated Roth contributions (1=max.)				
SIMPLE contributions:				
Self-employed SIMPLE contributions you made or expect to make (1=maximum)				
Employer matching rate if not .03 (.xxxx)				
1=nonelective contributions (2%)				
Contributions made to date				

ADJUSTMENTS TO INCOME

Self-employed health insurance:				
Total premiums (excluding long-term care)				
Long-term care premiums				
Student loan interest paid (1098-E, box 1)				
Educator expenses (kindergarten thru grade 12)				
Jury duty pay given to employer				
Attorney fees and court costs for unlawful discrimination claims				
Attorney fees and court costs paid in connection with an IRS award for information on tax law violations				
Contributions by certain chaplains to section 403(b) plans				
Reforestation amortization and expenses				
Repayment of supplemental unemployment benefits				
Expenses from rental of personal property				
Other adjustments to income:				

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

ADJUSTMENTS TO INCOME

Alimony paid:

	Taxpayer	Spouse
Date of divorce or sep. agreement		
Recipient's first name		
Recipient's last name		
Recipient's SSN		
Amount paid	2022 amt:	2022 amt:

**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			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven			
Other medical and dental expenses:			

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

State income taxes - 1/23 payment on 2022 state estimate			
State income taxes - paid with 2022 state return extension			
State income taxes - paid with 2022 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/23 payment on 2022 city/local estimate			
City/local income taxes - paid with 2022 city/local extension			
City/local income taxes - paid with 2022 city/local return			

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)			
Use taxes paid on 2023 purchases			
Use taxes paid with 2022 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

Real estate taxes - principal residence:			

Real estate taxes - held for investment :			

Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ..			
Foreign income taxes			
Other taxes:			

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

Home mortgage interest not reported on Form 1098:

Payee's name.....	
Payee's SSN or FEIN.....	
Payee's street address.....	
Payee's city.....	
Payee's state.....	
Payee's ZIP code.....	
Payee's region.....	
Payee's postal code.....	
Payee's country.....	
Amount paid.....	

Points not reported on Form 1098:

	2023 Amount	TS	2022 Amount

Investment interest (interest on margin accounts):

	2023 Amount	TS	2022 Amount

Passive interest.....

	2023 Amount	TS	2022 Amount

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:

Volunteer expenses (out-of-pocket).....			
Number of charitable miles.....			

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

Contributions by cash or check:

Volunteer expenses (out-of-pocket).....			
Number of charitable miles.....			

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes 3 rows for 50% limitation.

30% limitation (see above):

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes 3 rows for 30% limitation.

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes 3 rows for 30% capital gain property.

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes 3 rows for 20% capital gain property.

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

Union and professional dues

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes 4 rows for other unreimbursed employee expenses.

Investment expense:

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes 4 rows for investment expense.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes 2 rows for tax return preparation fee and safe deposit box rental.

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

Table with 3 columns: Description, 2023 Amount, TS, 2022 Amount. Includes 4 rows for miscellaneous deductions.

**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

	2023 Amount	2022 Amount
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)		

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:		

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:		

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

GENERAL INFORMATION

Occupation, if different from Form 1040.....

Form.....

Number of form (1=first Schedule C, 2=second, etc.).....

1=spouse.....

1=performance artist, 2=handicapped, 3=fee-basis government official.....

1=minister's expenses.....

<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	

EMPLOYEE BUSINESS EXPENSES

Meal expenses in full.....

Reimbursements for meals not on W-2, box 1.....

1=Department of Transportation (80% meal allowance).....

Local transportation (bus, taxi, train, etc.).....

Travel expenses while away from home overnight.....

Reimbursements not included on Form W-2, box 1.....

Other business expenses:

2023 Amount

2022 Amount

2023 Amount	2022 Amount
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

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

VEHICLE INFORMATION

- 1=vehicle used primarily by more than 5% owner
- 1=vehicle is available for off-duty personal use
- 1=no other vehicle is available for personal use
- 1=no evidence to support your deduction
- 1=no written evidence to support your deduction

2023 Amount	2022 Amount

VEHICLE 1

- Description of vehicle
- Date placed in service (m/d/y)
- Total mileage (for the tax year)
- Business mileage (1/1/22 - 6/30/22)
- Business mileage (7/1/22 - 12/31/22)
- Commuting mileage (for the tax year)
- Average daily round-trip commute
- Number of months of business use if changed from 100% personal use
- Parking fees and tolls (business portion only)

Actual expenses:

- Gasoline, lube, oil
- Repairs
- Tires
- Insurance
- Miscellaneous
- Auto license (other than personal property taxes)
- Personal property taxes (based on car's value)
- Interest (car loan) (for Schedule C, E & F)
- Vehicle rent or lease payments
- Inclusion amount (enter as positive)
- Value of employer-provided vehicle on Form W-2 (2106)

VEHICLE 2

- Description of vehicle
- Date placed in service (m/d/y)
- Total mileage (for the tax year)
- Business mileage (1/1/22 - 6/30/22)
- Business mileage (7/1/22 - 12/31/22)
- Commuting mileage (for the tax year)
- Average daily round-trip commute
- Number of months of business use if changed from 100% personal use
- Parking fees and tolls (business portion only)

Actual expenses:

- Gasoline, lube, oil
- Repairs
- Tires
- Insurance
- Miscellaneous
- Auto license (other than personal property taxes)
- Personal property taxes (based on car's value)
- Interest (car loan) (for Schedule C, E and F)
- Vehicle rent or lease payments
- Inclusion amount (enter as positive)
- Value of employer-provided vehicle on Form W-2 (2106)

2023	1040	US	Health Savings Accounts (8889)	32.1
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**Please enter all pertinent 2023 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.**

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2023, a high deductible health plan is one with an annual deductible that is not less than \$1,500 for self-only coverage or \$3,000 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$7,500 for self-only coverage or \$15,000 for family coverage.

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ...				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses ...				

	32.1
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2023	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2023 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2023				
Employer-provided benefits forfeited in 2023				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:40px;" type="text"/>	First name			
	Last name			
	Title or suffix			
	Date of birth (m/d/y)			
	Social security number			
	Qualified dependent care expenses incurred and paid in 2023			2022 amt:
	1=over age 12 & disabled at the time care was provided 1=spouse, 2=joint			

No. <input style="width:40px;" type="text"/>	First name			
	Last name			
	Title or suffix			
	Date of birth (m/d/y)			
	Social security number			
	Qualified dependent care expenses incurred and paid in 2023			2022 amt:
	1=over age 12 & disabled at the time care was provided 1=spouse, 2=joint			

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:40px;" type="text"/>	Name of provider			
	Street address			
	City			
	State			
	ZIP code			
	Foreign region			
	Foreign postal code			
	Foreign country			
	Identification number (SSN or EIN)			
	Amount paid to care provider in 2023			2022 amt:
	1=spouse, 2=joint			

2023

1040

US

Education Credits

No.

38

Please complete the information below if you paid qualified education expenses in 2023 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse
First name
Last name
Social security number
Number of prior years AOC claimed
1=student was NOT enrolled at least half-time for at least one academic period that began in 2023 (or the first 3 months of 2024 if the qualified expenses were made in 2023) at an eligible institution in a qualified program
1=student completed first four years of post-secondary education before 2023
1=student was convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name
Street address
City
State
ZIP code
1=2023 Form 1098-T was NOT received
1=2023 Form 1098-T received with Box 7 completed
1=2022 Form 1098-T received with Box 7 completed
Federal ID number from Form 1098-T

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name
Street address
City
State
ZIP code
1=2023 Form 1098-T was NOT received
1=2023 Form 1098-T received with Box 7 completed
1=2022 Form 1098-T received with Box 7 completed
Federal ID number from Form 1098-T

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2023 (net of refund or assistance, & not entered elsewhere)
Books & supplies required to be purchased from institution
Books & supplies not entered above
Amount of prior year refund or assistance *

2023 Amount	2022 Amount

* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.