

Jonna D. Albert Accounting & Tax, LLC

454 East Gay, Warrensburg, MO 64093
Phone: (660) 429-4495 Fax: (660) 429-3918

January 3, 2024

:

As the new year begins, and the tax forms begin to arrive we are scheduling your appointment to meet with us to complete your tax return. Your appointment is at _____ on . Please bring with you this COMPLETED organizer as well as all the appropriate forms that you normally bring in. As always, appointment times are limited but we will work very hard to find one that works for you. If you cannot make your appointment, you can drop off your information and we will call you with questions if we have any. Due to limited space, we will not be able to reschedule missed appointments.

One new form that you may receive is a 1099K from Facebook Marketplace or E-bay, or cash apps such as Zelle, Venmo, or Cash App. The 1099K makes it look like you used these apps for business when many of you will have used these to reimburse friends. ALL of these transactions were reported to the IRS. The IRS in late November delayed the requirement for the companies to send these out, however, if you get one it is still necessary for us to reconcile it on your tax return. Remember, even if you didn't get a form from anyone; if you **made money** on a sale or a side job, it is still considered income and still reportable.

New credits for home improvements went into effect this year and can provide you with tremendous tax benefits. If you installed a new furnace, A/C, boiler, heat pump, water heater, woodstove, windows, doors, insulation, or solar battery storage please be sure to provide us with a copy of the PAID invoice. This is now an annual credit up to \$1,200.00 replacing the old \$500.00 lifetime credit. These improvements must be part of your personal residence located in the United States, but it does not have to be your primary residence.

Similarly, if you bought a new electric or hybrid car in 2023, please be sure to bring a copy of that invoice as well.

Also, there are some new opportunities for 529 plans. For example, you may be able to use them to pay tuition for elementary and secondary students or use up to \$10,000.00 to pay off student loans. Ask me if you have any questions about these.

In 2023, meals for business reverted to a 50% deduction. Entertainment expenses are still fully non-deductible.

The 2024 annual gift limit will go up once again from \$17,000.00 to \$18,000.00 per person. This means for example, a married couple can give a total of \$36,000.00 to each person of their choice without triggering a gift tax return.

IRS scrutiny of foreign accounts means you need to be absolutely clear about any non-US accounts or income so that we can report it correctly. If you have either financial interest in or signature authority

over foreign financial accounts that exceed \$10,000.00 at any time during the calendar year, you are required to report this account to the IRS. This does not include foreign stocks held inside your mutual fund accounts.

Once again, the IRS is looking for Crypto-Currency transactions. It has been estimated that as much as 70% of Americans are using or "dabbling" in this currency. Remember, failure to report ANY income is fraud and there is no statute of limitation on fraud. Beginning in 2023, all brokers of virtual currency will be required to provide you with a 1099 for your activity. Please don't be fooled into thinking that there is no historical record of your transactions. If the only thing you have done so far is buy crypto, we will do nothing with that information. However, if you have sold, exchanged, used for purchase, or inherited crypto, those transactions we will need to report.

This year we are encouraging you to go onto the Social Security website www.ssa.gov and review your statement. I do this annually. It will tell you what your expected benefit amount is as well as let you check to verify that all your past wages have been properly recorded. Go to Prepare, Get a Benefits Estimate. You will have to sign in or create an account.

Like everything else, form prices are going up this year by approximately 10%. They did not go up at all last year even though our prices for supplies, software, and wages increased. While it is a modest increase, I always want to be transparent with my fees. If you have the same return as last year, you will see the increase. If you have more forms, it will be the additional forms plus 10%. If you have less forms, you may not see any increase. Always remember, I only charge for required forms to include the forms that allow you to claim credits reducing your tax burden.

Every year we are reminded how much we value our relationship with you, and we want to say once again thank you for trusting us with your financial and tax work. Please call us with any questions.

Sincerely,

All of us here at Jonna D. Albert Accounting & Tax LLC

Jonna D. Albert Accounting & Tax, LLC

454 East Gay, Warrensburg, MO 64093

Phone: (660) 429-4495 Fax: (660) 429-3918

January 29, 2024

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (660)429-4495.

Sincerely,

Drop Off
Jonna D Albert Accounting &Tax LLC

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Phone: (660) 429-4495 Fax: (660) 429-3918

2023 Income Tax Return Annual Engagement Letter

Date: _____ Client Name(s): _____

I have read this 2023 Income Tax Return Annual Engagement Letter and agree to it's contents.

Taxpayer _____ Date _____

(Signature)

Spouse _____ Date _____

(Signature)

Thank you for choosing **Jonna D. Albert Accounting & Tax LLC** to assist you with your **2023** taxes. This letter confirms the terms of our engagement with you, outlines the nature and extent of the services we will provide, and represents the entire agreement regarding the services described herein. The Internal Revenue Service (IRS) imposes penalties on taxpayers, and on return preparers, for failure to observe due diligence in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all our tax clients to confirm the following arrangements.

We will prepare your **2023 Federal, Missouri, and/or Specific State(s)** _____ Individual Income Tax Form 1040 and related schedules from information you furnish us. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. We are furnishing you with an **Organizer** to help you gather and organize the necessary information for us. By using it, you will contribute to efficient preparation of your returns and help minimize the cost of our services. **If you have taxable activity in a state other than that specifically listed, you are responsible for providing us with all information necessary to prepare any additional applicable state(s) or local income tax return. We will prepare only those state returns specifically listed above.**

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find misuse of funds, cheating or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the forms and time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. Our fee does not include responding to inquiries or examinations by taxing authorities or third parties, for which you may be separately billed for time and expenses involved. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. **Please do not respond to or click on any links from emails purportedly from the IRS. The IRS never initiates correspondence via emails and any such emails are attempts to steal your identity.**

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain electronic copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your **2023** tax return will conclude with the delivery of the completed Federal and State Tax Returns to you (if paper filing) for your signing, and the subsequent submittal of your tax return (if e-filing). If you are required to paper file, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax return documents carefully before signing them. We will furnish you with one paper copy of your **2023** Federal and State Tax Returns at the time of signature / payment if you say you want one. We will also place a copy on your portal unless you have specifically asked us not to. **Additional fees of \$35 per copy will be required to obtain subsequent copies.**

In the interest of facilitating our services to you and to comply with new security regulations, we utilize a secure web portal to store client records. We will continue to maintain an account for you on our secure web portal and electronic access to your **2023** Federal and State Tax Returns. You will continue to have unlimited, password-protected access to your secure web portal account as long as you remain a client of Jonna Albert Accounting & Tax LLC. These portal accounts are secure and can also be used by you to store personal information that you would like to have protected and easily accessible. You would also be able to upload tax documents to us to aid in our preparation of your tax return. All confidential information sent to you or third parties (at your discretion), as well as the portal, will be password protected.

We appreciate your confidence in us and the opportunity to serve you. Please date and sign this letter to acknowledge your agreement with and acceptance of the terms of this engagement. It is our policy to initiate services after we receive the signed engagement letter.

Sincerely,

JONNA D. ALBERT

2023 Tax Organizer Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of Birth
Taxpayer				
Spouse				
Name of person to whom all information should be addressed, if not the taxpayer				
Street address, city, state, and ZIP				
	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				
Taxpayer email				
Spouse email				

Filing status at the end of 2023

Single Married Widowed - If widowed and your spouse died after December 31, 2021, enter the date of death _____

Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2023? _____

Yes No

Are you or your spouse blind?

Are you or your spouse disabled?

Are you or your spouse a full-time student?

Do you or your spouse want to designate \$3 to go to the Presidential Election Campaign Fund?

At any time during 2023 did you:

(a) receive (as a reward, award, or payment for property or service) a digital asset?

(b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID

Driver's license State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Spouse's type of photo ID

Driver's license State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2023 appointment is scheduled for _____

Dependent and Other Information

Name: _____

SSN: _____

Dependent Information

First and Last Name SSN	Has IP PIN	Relationship	Months in Home	Date of Birth	Disabled	Full- time Student	Childcare Expenses

List dependents required to file a return _____

Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2022	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

Questionnaire

Name:

SSN:

Questionnaire

Personal Information

Yes No

- May the IRS discuss your tax return with your preparer?
- Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?
- Would you like to receive this organizer as a fillable PDF and complete it online for 2024?
- Did you receive any notices from the IRS or state taxing authority?
If "Yes," explain. _____
- Did your marital status change during the year?
If "Yes," explain. _____
- Did your name change during the tax year?
If "Yes," explain. _____
- If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2023?
- Can you or your spouse be claimed as a dependent by someone else?
- Did your address change during the year?
- Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain. _____
- Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?
If "Yes," provide Notice CP01A from the IRS.

Dependent Information

Yes No

- Did you have any changes in dependents during the year?
If "Yes," explain. _____
- Can another person qualify to claim any of your dependents?
- Did you have any child or dependent care expenses during the year?
- Did you have any adoption expenses during the year?
- Did you have any children under age 19 or a full-time student under age 24 with more than \$2,500 of unearned income?

Health Care Information

Yes No

- Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?
If "Yes," provide copies of Form 1095-A.
- Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes No

- Did you receive any tips not reported to your employer?
- Did you receive any disability income during the year?
- Did you cash in any U.S. savings bonds during the year?
- Did you start a new business or purchase any rental property during the year?
- Did you sell an existing business, rental property, or other property during the year?
- Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.
- Did you buy or sell any stocks, bonds, or other investments during the year?
- Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home.
- Did you have a principal residence or a piece of real property foreclosed on during the year?
- Did you abandon a principal residence or a piece of real property during the year?
- Did you refinance your principal home or second home or take out a home equity loan during the year?

Questionnaire

Name:

SSN:

Questionnaire

If "Yes," provide all escrow, closing, and other pertinent documentation and information.

- Did you receive any principal or interest during this year from property sold in prior years?
- Did you rent out your home or use it for business?
- Did you sell, exchange, or purchase any real estate during the year?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you have any debts canceled or forgiven this year?
- Does anyone owe you money that has become uncollectible?
- Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?

If "Yes," provide the report the dealer or seller is required to provide to you.

For the Items Below if "Yes," attach form W2, Form 1099-MISC, Form 1099-NEC, or Form 1099-K.

- Did you receive income associated with a fantasy sports league?
- Did you receive income associated with car sharing (e.g., Lyft or Uber)?
- Did you receive income associated with freelancing (e.g., Upwork or TaskRabbit)?
- Did you receive income associated with fashion sharing (e.g., Poshmark or thredUP)?
- Did you receive income associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
- Did you receive income associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
- Did you receive income as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
- Did you receive any other income you have not provided information for with this organizer?

If "Yes," explain. _____

Itemized Deduction Information

Yes No

- Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
 - Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
 - Did you receive any state or local income tax refunds from prior years?
 - Did you make any major purchases (vehicle, boat, etc.) during the year?
 - Did you pay any real estate property taxes or personal taxes during the year?
 - Did you pay mortgage interest during the year?
 - Did you make cash donations to charity during the year?
 - Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
 - Did you donate a boat or vehicle during the year?
- If "Yes," attach Form 1098-C.
- Did you have gambling winnings or losses during the year?
 - Did you use your vehicle on the job other than for commuting to work?
 - Did you work out of town at any time during the year?

Retirement Information

Yes No

- Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- Did you receive any Social Security benefits during the year?

Education Information

Yes No

- Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
- Did anyone in your household attend a post-secondary school during the year?

Questionnaire

Name:

SSN:

Questionnaire

- Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
- Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
If "Yes," provide the amount of interest that was refunded.
- Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No

- Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
- Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?
- Did you have any income from, or pay taxes to, a foreign country?
- Did you receive a Schedule K-3 from a partnership or S corporation?
- Did you have ownership in a foreign corporation at any time during the year?
- Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

- If you have an overpayment of 2023 taxes, do you want the refund applied to your 2024 estimated taxes?
- Did you make any estimated payments toward your 2023 taxes?
- Did you apply an overpayment of your 2022 taxes to your 2023 estimated taxes?
- Do you want to have any refund or balance due directly deposited or withdrawn?
If "Yes," provide a canceled checking or savings slip.
- Do you anticipate your income or withholdings to be different for 2024?

Miscellaneous Information

Preparer Notes

Yes No

- Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset?
- Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?
If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.
- Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- Did you make gifts to any one person in excess of \$17,000 during the year?
Yes No
 If "Yes," are you splitting the gift with your spouse?
- Did you incur moving expenses with the military during the year?
- Did you make any energy-efficient improvements to your main home during the year?
- Are you a business owner who paid health insurance premiums for your employees during the year?
- Did you receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the year?
Yes No
 If "Yes," was Form 8300, Report of Cash Payment over \$10,000 Received in Trade or Business, filed?
- Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
- Did you make any purchases subject to use tax during the year?
If "Yes," provide details.

Other Income and Adjustments

Name: _____

SSN: _____

Other Income

	2023 Taxpayer	2023 Spouse
Social Security Benefits (attach Forms 1099-SSA)	_____	_____
Railroad Retirement Benefits (attach Forms 1099-RRB)	_____	_____
State income tax refund (attach Forms 1099-G)	_____	_____
Alimony received Divorce or separation date _____ Amount _____	_____	_____
Unemployment compensation (attach Forms 1099-G)	_____	_____
Unemployment compensation repaid in 2023	_____	_____
Gambling winnings (attach Forms W2-G)	_____	_____
Alaska Permanent Fund	_____	_____
Jury duty pay	_____	_____
ABLE distributions	_____	_____
Scholarships or grants not reported on Form W-2	_____	_____
Other income: _____	_____	_____
_____	_____	_____
_____	_____	_____

Adjustments

	2023 Taxpayer	2023 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)	_____	_____
Contributions made to a Health Savings Account (HSA)	_____	_____
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents	_____	_____
Alimony paid Name _____ SSN _____ Divorce or separation date _____	_____	_____
Name _____ SSN _____ Divorce or separation date _____	_____	_____
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K	_____	_____
Contributions made to an Individual Retirement Account (IRA)	_____	_____
Contributions made to a Roth IRA	_____	_____
Interest paid on a student loan	_____	_____
Other adjustments: _____	_____	_____

Schedule C - Profit or Loss from Business

Name: _____

SSN: _____

General Business Information

TS _____ Professional product or service _____ Employer ID number _____

Business name _____

Business address, city, state, ZIP _____

Accounting Method: Cash Accrual Other (specify) _____

This business started or was acquired during 2023.

This business was disposed of during 2023.

Select if this business is for:

Professional gambler

Newspaper delivery and you are under 18 years of age

Exempt Notary income

A clergy

Yes No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this business.

If "Yes," did you file Forms 1099 for the individuals?

Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?

If "Yes," was any portion of the loan forgiven in 2023?

Income

	2023		2023
Gross receipts or sales	_____	Other income	_____
Returns & allowances	_____		_____

Expenses

	2023		2023
Advertising	_____	Repairs & maintenance	_____
Car & truck expenses	_____	Supplies	_____
Commissions & fees	_____	Taxes & licenses	_____
Contract labor	_____	Travel	_____
Depletion	_____	Total meals	_____
Employee benefit programs	_____	Utilities	_____
Insurance (other than health)	_____	Wages	_____
Interest - mortgage	_____	Family health coverage payments for taxpayer, spouse or dependents	_____
Interest - other	_____	Other expenses (list)	_____
Legal & professional services	_____		_____
Office expenses	_____		_____
Pension & profit-sharing plans	_____		_____
Rent or lease (vehicles, machinery, & equipment)	_____		_____
Rent (other business property)	_____		_____

Cost of Goods Sold

	2023		2023
Inventory at beginning of year	_____	Materials & supplies	_____
Purchases	_____	Other costs	_____
Cost of personal use items	_____	Inventory at end of year	_____
Cost of labor	_____	<input type="checkbox"/> There was a change in inventory method.	

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: _____

SSN: _____

General Property Information

TSJ _____

Property description _____

Address, city, state, ZIP _____

Select the property type

- | | | | |
|--|---|------------------------------------|--------------------------------------|
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Vacation / short-term rental | <input type="checkbox"/> Land | <input type="checkbox"/> Self-rental |
| <input type="checkbox"/> Multi-family residence | <input type="checkbox"/> Commercial | <input type="checkbox"/> Royalties | <input type="checkbox"/> Other _____ |

Number of days property was rented _____ Number of days property was used for personal use _____

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied _____

- | | | | |
|--|--------------------------|--------------------------|--|
| <input type="checkbox"/> This property was placed in service during 2023. | Yes | No | Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.
If "Yes," did you file Forms 1099 for the individuals? |
| <input type="checkbox"/> This property was disposed of during 2023. | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> This property is your main home or second home. | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> This property was owned as a qualified joint venture. | <input type="checkbox"/> | <input type="checkbox"/> | |

Income

	2023	2023
Rent income		Royalties from oil, gas, mineral, copyright or patent

Expenses

	Rental Unit Expenses	Rental and Homeowner Expenses	
Advertising			If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.
Auto & travel			
Cleaning & maintenance			
Commissions			
Insurance			
Legal & professional fees			
Management fees			
Mortgage interest			
Other interest			
Repairs			
Supplies			
Taxes			
Utilities			
Depletion			
Other expenses			

Schedule F - Profit or Loss from Farming

Name: _____

SSN: _____

General Information

TS _____ Principal product _____ Employer ID number _____

Accounting method, if not cash: Accrual

This farm was disposed of during 2023.

Yes No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this farm.

If "Yes," did you file Forms 1099 for the individuals?

Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?

If "Yes," was any portion of the loan forgiven in 2023?

Income

	2023		2023
Sale of livestock / other items	_____	Custom hire income	_____
Cost of items bought for resale	_____	Beginning inventory for accrual	_____
Sale of products you raised	_____	Ending inventory for accrual	_____
Total cooperative distributions (Provide 1099-PATR)	_____	<input type="checkbox"/> You used unit-livestock-price or farm-price inventory method.	
Total agricultural payments	_____	Other income	_____
Commodity Credit Corporation (CCC) loans:			
CCC loans reported	_____		_____
CCC loans forfeited	_____		_____
Crop insurance proceeds:			
Amount received in 2023	_____		_____
<input type="checkbox"/> You elect to defer to 2024			
Amount deferred from 2022	_____		_____

Expenses

	2023		2023
Car & truck expenses	_____	Rent - other (land, animals, etc.)	_____
Chemicals	_____	Repairs & maintenance	_____
Conservation expenses	_____	Seeds & plants purchased	_____
Custom hire (machine work)	_____	Storage & warehousing	_____
Employee benefit programs	_____	Supplies purchased	_____
Feed purchased	_____	Taxes	_____
Fertilizers & lime	_____	Utilities	_____
Freight & trucking	_____	Veterinary, breeding, & medicine	_____
Gasoline, fuel, & oil	_____	Family health coverage payments for taxpayer, spouse or dependents	_____
Insurance (other than health)	_____	Other expenses	_____
Interest - mortgage (paid to banks, etc.)	_____		_____
Interest - other	_____		_____
Non-W-2 labor hired	_____		_____
W-2 wages paid	_____		_____
Pension & profit-sharing plans	_____		_____
Rent - vehicles, machinery, & equipment	_____		_____

Form 4835 - Farm Rental Income and Expenses

Name: _____

SSN: _____

General Information

TSJ _____ Employer ID Number _____

Description _____

This farm was disposed of during 2023

Income

	2023	2023
Income from production of livestock, produce, grains, & other crops	_____	Crop insurance proceeds:
Total cooperative distributions	_____	Amount received in 2023
Total agricultural payments	_____	<input type="checkbox"/> You elect to defer to 2024
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2022
CCC loans reported	_____	Other income
CCC loans forfeited	_____	_____

Expenses

	2023	2023
Car & truck expenses	_____	Seeds & plants purchased
Chemicals	_____	Storage & warehousing
Conservation expenses	_____	Supplies purchased
Custom hire (machine work)	_____	Taxes
Employee benefit programs	_____	Utilities
Feed purchased	_____	Veterinary, breeding, & medicine
Fertilizers & lime	_____	Other expenses (list)
Freight & trucking	_____	_____
Gasoline, fuel, & oil	_____	_____
Insurance (other than health)	_____	_____
Interest - mortgage (paid to banks, etc.)	_____	_____
Interest - other	_____	_____
Labor hired (less jobs credit)	_____	_____
Pension & profit-sharing plans	_____	_____
Rent - vehicles, machinery & equipment	_____	_____
Rent - other (land, animals, etc.)	_____	_____
Repairs & maintenance	_____	_____

Expenses Related to Business

Name: _____

SSN: _____

Auto Expense

Name of business vehicle is used for _____

Description of vehicle _____ Date vehicle was placed in service _____

Yes No
 Was this vehicle available for use during off-duty hours?
 Was another vehicle available for personal use?

Yes No
 Do you have evidence to support your deduction?
 If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2023

Business _____ Other _____
 Commuting _____

Expenses

Garage rent _____	Repairs _____
Gas _____	Tires _____
Insurance _____	Tolls _____
Licenses _____	Lease addback _____
Oil _____	Other expenses _____
Parking fees _____	_____
Rental fees _____	_____
Interest _____	_____
Property tax _____	_____

Business Use of Home

Name of business home is used for _____

What is the total square footage of your home that was used regularly and exclusively for business? _____

What is the total square footage of your home? _____

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? _____

How many hours per day was the area used? _____

The daycare facility was in operation for the entire year

Expenses	Office expenses	Home expenses
Mortgage interest _____	_____	_____
Real estate taxes _____	_____	_____
Excess mortgage interest _____	_____	_____
Excess real estate taxes _____	_____	_____
Insurance _____	_____	_____
Rent _____	_____	_____
Repairs & maintenance _____	_____	_____
Utilities _____	_____	_____
Other expenses _____	_____	_____

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Household Employment

Name:

SSN:

TSJ _____ Employer Identification Number _____

Yes No

Did you pay any one household employee cash wages of \$2,600 or more in 2023?

Did you withhold federal income tax during 2023 for any household employee?

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2022 or 2023 to all household employees?

Did you pay unemployment contributions to only one state?

Did you pay all state unemployment contributions for 2023 by April 15, 2024?

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

2023

Total cash wages subject to Social Security tax _____

Total cash wages subject to Medicare tax _____

Total cash wages subject to Additional Medicare tax withholding _____

Federal income tax withheld _____

Qualified sick leave wages _____

Qualified family leave wages _____

Qualified health plan expenses _____

TSJ _____ Employer Identification Number _____

Yes No

Did you pay any one household employee cash wages of \$2,600 or more in 2023?

Did you withhold federal income tax during 2023 for any household employee?

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2022 or 2023 to all household employees?

Did you pay unemployment contributions to only one state?

Did you pay all state unemployment contributions for 2023 by April 15, 2024?

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

2023

Total cash wages subject to Social Security tax _____

Total cash wages subject to Medicare tax _____

Total cash wages subject to Additional Medicare tax withholding _____

Federal income tax withheld _____

Qualified sick leave wages _____

Qualified family leave wages _____

Qualified health plan expenses _____

Schedule A - Itemized Deductions

Name:

SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work)
Amount above that is for Medicare premiums
Long-term care premiums (you)
Long-term care premiums (your spouse)
Long-term care premiums (dependents)
Mileage driven for medical purposes
Out of pocket medical & dental expenses
Doctor, dental, etc
Prescription medicines
Glasses & contacts
Hearing aids
Medical equipment & supplies
Hospital services
Laboratory services
Nursing services
Other
Other

Charitable Contributions

Donations to charity
Church
Boy or Girl Scouts
Goodwill
Red Cross
Salvation Army
United Way
Veterans
Hospital
University
Other
Miles driven for charitable purposes

Other Miscellaneous Deductions

Amortizable bond premiums
Federal estate tax
Gambling losses
Impairment-related work expenses
Claim repayments
Unrecovered pension investments
Loss from other activities from Schedule K-1
Ordinary loss debt instrument
Excess deduction on termination

Taxes Paid

State and local income taxes
General sales tax (vehicle, boat, home, etc.)
Real estate taxes
Personal property taxes
Auto registration taxes not deductible for state
Other taxes (list)

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer
Safety equipment, tools, & supplies
Uniforms
Protective clothing (shoes, hardhats, glasses, etc.)
Dues to professional organizations
Books & subscriptions
Other
Union dues
Tax preparation fees
Other nonpersonal expenses related to taxable income
Safe deposit box fees
Investment expenses not entered elsewhere
Other
Home equity interest

Interest Paid

Home mortgage interest paid (attach Form 1098)
Some of your home mortgage loan was not used to buy, build, or improve your home.
Home mortgage interest paid to an individual
Paid to:
Name
Address
City, State, ZIP
SSN or EIN
Points not reported on Form 1098
Investment interest

Other Information

Name:

SSN:

Mortgage Interest Provide all copies of Form 1098

Table with 5 columns: TSJ, Lender's Name, Mortgage Interest Received, Mortgage Insurance Premiums, Real Estate Taxes Paid. Includes multiple rows for data entry.

Employee Business Expenses

TS _____

Select if you are:

- Checkboxes for: A qualified performing artist, A fee-based state or local government official, A disabled employee with impairment-related work expenses, An Armed Forces reservist, You are a member of the clergy

Select if you:

- Checkbox for: Used your personal vehicle for your job during 2023

Table for Employee Business Expenses with columns: NOT reimbursed by your employer, Reimbursed by your employer not included in box 1 of your W-2. Rows include Parking fees, tolls, local transportation; Meals; Overnight business travel expenses; Other business expenses.

Casualties and Thefts

TSJ _____ FEMA code _____

TSJ _____ FEMA code _____

Property description _____

Property description _____

Property location _____

Property location _____

Date property was acquired _____

Date property was acquired _____

Date property was damaged or stolen _____

Date property was damaged or stolen _____

Cost of property damaged or stolen _____

Cost of property damaged or stolen _____

Fair market value before incident _____

Fair market value before incident _____

Fair market value after incident _____

Fair market value after incident _____

Insurance reimbursement _____

Insurance reimbursement _____

Other Information

Name:

SSN:

Health Savings Account

TS _____

The taxpayer's coverage is under a high-deductible health plan for:

- Input boxes for Taxpayer only and Family

2023

Form for HSA contributions and distributions for 2023, including fields for total distributions and qualified medical expenses.

Education Expenses Provide all copies of Form 1098-T

Student name _____ Student name _____

Table with 4 columns: Type of Expense, Amount, Type of Expense, Amount. Two sets of empty rows for data entry.

Student name _____ Student name _____

Table with 4 columns: Type of Expense, Amount, Type of Expense, Amount. Two sets of empty rows for data entry.

Job-related Moving Expenses

TSJ _____

Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

2023

Form for job-related moving expenses with fields for miles from old home to old/new workplace and other expenses.

Checklist

Name:

SSN:

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2023 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2022 tax year.

General Information and Prior Year Documentation

- Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children. etc.)
- Income tax returns from the prior two years
If there were losses from business activities in prior years, include prior five years of returns instead of two
- Depreciation schedules from prior years for businesses, rentals, etc.

Current Year Income Documentation

- Wage and tax statements (Form W-2)
- Gambling income (Form W2-G)
- IRA distributions, pensions, and annuities (Form 1099-R)
- Dividend income (Form 1099-DIV)
- Interest income (Form 1099-INT)
- Miscellaneous income (Form 1099-MISC)
- Nonemployee compensation (Form 1099-NEC)
- Unemployment compensation and other government payments (Form 1099-G)
- Credit card, debit card, and third-party network transactions (Form 1099-K)
- Reportable payment transactions
- Social Security benefits (Form SSA-1099)
- Railroad retirement benefits (Form RRB-1099)
- Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
 - Basis information for any partnerships and S corporations
- Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- Proceeds from real estate transactions (Form 1099-S)
- Self-employed business income (Schedule C)
- Farm income (Schedule F)
- Farm rental income (Form 4835)
- Income from rental real estates and royalties (Schedule E)

Other Income (provide supporting documentation for income received for the following items)

- Sale of assets or property
- Cancellation of debt
- Other income _____

Payments (provide supporting documentation for payments made for the following items)

- Educator classroom expenses
- Employee business expenses
- Contributions to a Health Savings Account
- Expenses related to work relocation with the military
- Alimony
- Student loan interest
- Refunded student loan interest payments
- Student loan forgiveness
- Tuition and fees for higher education
- Expenses related to child or dependent care
- Contributions to a Retirement Savings Account
- Medical and dental expenses
- Real estate taxes
- Other state and local taxes

Checklist

Name:

SSN:

Checklist

- Mortgage interest
- Investment interest
- Cash contributions
- Noncash contributions (provide organization name)
- Unreimbursed employee expenses
- Investment expenses
- Gambling losses
- Other payments _____