5300 MacArthur Blvd
Suite 102
Vancouver, WA 98661

Phone: 360-448-7009
Fax: 360-314-6126
www.candctaxes.com

Thank you for considering C & C Taxes for your income tax needs. The enclosed organizer is intended to assist you in gathering the information needed to prepare your income tax return.

Please answer all the questions on the questionnaire and fill out the Personal and Dependent Information. Please provide all information forms (W-2, 1099, etc...) that you have received. Forms are included to provide other information where forms have not been provided (Business, Rental, etc...).

Please fill out the Dependent Form for each child/dependent you indent to claim on your tax return.

Engagement letter included will need to be signed by both taxpayer and spouse if filing a joint return.

Please provide photo ID for both taxpayer and spouse, and copies of Social Security cards for all persons that will be listed on the tax return. Copies of birth and marriage certificates are also requested if feasible.

The most recent three years tax returns are also requested.

All documents can be brought back into the office at any time, M-F, 8am to 5pm and placed in the locked mailbox next to the door or mailed to the address listed above. If you wish to send electronically, please make sure I have your email address, and I will set up an account on my secure portal where they can be uploaded. DO NOT SEND attachments via email as they will not be opened for security reasons.

Completed tax return will be uploaded to the portal for your convenience. Additionally, you may purchase a hard copy of your return for $30, or a CD, or USB drive with your tax returns for $10. Please indicate if you wish to purchase one of these options.

I look forward to working with you.

Carl Timmerman

C & C Tax and Accounting

C & C TAX AND ACCOUNTING INC

5300 MacArthur Blvd Suite 102
Vancouver, WA 98661
CARL@CANDCTAXES.COM
Phone: (360)448-7009 | Fax: (360)314-6126

February 04, 2024

Pat J & Helen Z McDougal
10110 NE 123rd Ct
Vancouver, WA 98682

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

* Electronic tools and applications used to collect, store, reconcile and compile such information. We use a third party provider to send text and email updates concerning the status of your tax return.

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 (360)448-7009.

Sincerely,

CARL TIMMERMAN EA
C & C TAX AND ACCOUNTING INC

C & C TAX AND ACCOUNTING INC

5300 MacArthur Blvd Suite 102
Vancouver, WA 98661
CARL@CANDCTAXES.COM
Phone: (360)448-7009 | Fax: (360)314-6126

February 01, 2024

Subject: Preparation of Your 2023 Tax Returns

:

1. We are pleased to confirm our understanding of the arrangements for your individual Form 1040 income tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3rd party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rates and minimums.

Tax Preparer Responsibilities

3. We will prepare your 2023, and only your 2023 Federal and **required state/city** individual Form 1040 income tax return schedules from information you furnish us. We will not in any way verify the data you submit although we may ask you to clarify some of the information. Our minimum fee to prepare an individual federal tax return is $200, and your fee will be based upon our fee schedule plus any hourly charges incurred as discussed in number 2 above. We are not responsible for returns prepared by other preparers. ***If you have taxable activity in a state/city other than your resident state, you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s)or local income tax returns as well as informing us of the applicable states. We will prepare only those state/city returns required by the information provided by you.***

4. We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies listed in number 3, above. Any other requested services, forms or other actions on our part require a separate written, signed engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements other than the one(s) which you have requested in paragraph 3 above.

Taxpayer Responsibilities-PLEASE READ CAREFULLY

5. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding $10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040. ***If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.***

6. If you and/or your entity have a financial interest in any foreign accounts, you may also be responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. US citizens are required to report worldwide income on their US tax return.

7. In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations; foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business or U.S. transferor of property to a foreign corporation. Additionally, recent Form 1040 changes require that you report any activity you may have in cryptocurrency including mining, sale, barter, etc. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above reporting categories and you agree to provide us with the information necessary to prepare the appropriate forms. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms. ***Cryptocurrency activity may require reporting on tax returns with other countries. We have not determined if such returns are due nor have we been hired to determine filing requirements or file any tax returns for foreign countries.***

8. You acknowledge that you have reported all 2023 income you received including barter, crypto-currency, consumer-to-consumer activity, cash-based revenues and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable required Forms W-2 and W-3 with the Social Security Administration and IRS for business employees or home-workers.

Other Items

9. Our fee does not include responding to inquires or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. 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 amil and any such emails are attempts to steal your identity. Additionally in order to protect your identity we may verify your id, birthdate and social security number when you call or visit out office

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, and the required documents to support charitable contributions for three years from the filing date. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items. ***We DO NOT automatically file tax extensions for clients-you must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We must receive your information by April 1 in order to complete your return in a timely manner and information received after that date may cause your return to be extended and completed after the April 15 due date. There will be a non-refundable fee of $200 for us to file and extension. This fee will then be applied to the total tax preparation fee upon completion of you tax return.*** Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

11. Equity loans are not deductible unless the mortgage funds are used to buy, build or improve your personal residence and does not exceed the allowable mortgage debt. To comply with these rules we need to know any amounts borrowed against your home, the date borrowed and the use of the funds.

12. Business Owners: When a self-employed taxpayer reduces taxable income through tax deductions there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents. Additionally, new state laws regarding the collection of sales tax by online sellers require separate registration, collection, filing and payment with many states at very low activity levels. We were not engaged to, nor did we. determine whether individual state sales tax rules apply to your business. Determination of whether an individual state's sales tax rules apply to your activity are your responsibility unless we have a SEPARATE written engagement letter acknowledging our responsibility to determine or apply sales tax rules for an individual state. Failure to register and file with an appropriate state may expose you to severe penalties.

13. Privacy laws established by the IRS prohibit us from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these regulations we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

14. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

15. It is our policy to keep records related to this engagement for three years after which they may be destroyed. ***However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.*** If you move or do not wish to receive an organizer, please notify us or we will send the organizer to the address we used on your prior year's tax return.

16. In the interest of facilitating our services to you, we utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 30 days after the earlier of your or our termination of services under this agreement or April 15, unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement. **NOTE:** ***WE WILL NOT EMAIL ANY DOCUMENTS CONTAINING PERSONAL IN FORMATION.***

17. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. We will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

18. Payments for billings are due upon receipt and billings become delinquent if not paid within 30 days of the invoice date. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. If billings are not paid within 60 days of the invoice date, at our election, we may stop all work until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

19. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability

of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

20. From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification the state board of accountancy prohibits us from signing any such document and any third party request to do so is a violation of those rules prohibiting us, by law, from the issuance of an opinion without performing an audit. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

21. We are required to obtain a copy of Form W-2, 1099-R and 1095 before we are allowed to electronically file your return under the rules of IRS Circular 230.

22. Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at Accountant's office located in Clark County, WA, USA, and Clark County, WA, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Washington state.

23. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

24. While we are, of course, available to provide you with tax and business planning services, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into writing for you.

25. We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (360)448-7009.

Sincerely,

CARL TIMMERMAN EA
C & C TAX AND ACCOUNTING INC

(Both spouses must sign for preparation of joint returns.)

Accepted By:

_____
Taxpayer

_____
Spouse

_____
Date

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 _____

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes No

[ ] [ ] 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.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

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?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

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 purchase any gasoline, diesel, or special fuels for off-road business use?

[ ] [ ] 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?
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?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] 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.
[ ] [ ] Did you receive income or incur expenses associated with a fantasy sports league?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If "Yes," attach Form 1099-K or Form W-2.
[ ] [ ] Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If "Yes," attach Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
If "Yes," provide documentation.
[ ] [ ] 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 have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
[ ] [ ] 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?

Questionnaire

Name: SSN:

Questionnaire

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?

[ ] [ ] 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

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?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you make any purchases subject to use tax during the year?
If "Yes," provide details.

[ ] [ ] Did you receive any notices from the IRS or state taxing authority?
If "Yes," explain. _____

[ ] [ ] 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?

Preparer Notes

Income

Name: SSN:

Wages & Salaries

Provide all copies of Form W-2

TS	Employer Name	2023 Federal Wages

Retirement

Provide all copies of Form 1099-R

TS	Payer Name	2023 Distribution

☐ Yes ☐ No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?

☐ Yes ☐ No Did you use any of the distributions for disaster relief?

Income

Name: SSN:

Dividend Income

Provide all copies of Form 1099-DIV and other statements that report dividend income.

TSJ	Account Number Payer Name	2023 Ordinary Dividends	2023 Qualified Dividends

Interest Income

Provide all copies of Form 1099-INT, Form 1099-OID, and other statements that report interest income.

TSJ	Account Number Payer name	2023 Interest

If any interest income listed above is from a seller-financed mortgage, provide the payer's ID number and address

Sale of Capital Assets

Name: SSN:

Sale of Capital Assets (including items not reported on Form 1099-B)

Provide all brokerage statements

TSJ	Description of Property	Date Purchased	Date Sold	Sales Price	Cost

Installment Sale Income

TSJ _____ Description of property: _____

Date acquired _____ Date sold _____

	2023	Prior Years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

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		☐ 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

- ☐ Single family residence
- ☐ Multi-family residence
- ☐ Vacation / short-term rental
- ☐ Commercial
- ☐ Land
- ☐ Royalties
- ☐ Self-rental
- ☐ 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 _____

- ☐ This property was placed in service during 2023.
- ☐ This property was disposed of during 2023.
- ☐ This property is your main home or second home.
- ☐ This property was owned as a qualified joint venture.

	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?	☐	☐

Income

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

Expenses

	Rental Unit Expenses	Rental and Homeowner Expenses
Advertising		
Auto & travel		
Cleaning & maintenance		
Commissions		
Insurance		
Legal & professional fees		
Management fees		
Mortgage interest		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Depletion		
Other expenses		

If this Schedule E is for a 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.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

Income or Loss from Investments in Partnerships, S Corporations, and Fiduciaries

Name: SSN:

Schedule K-1 from Partnerships, S Corporations, Estates and Trusts

Provide all copies of Schedule K-1 and attachments

TS	Entity Name	EIN

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)		☐ 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			
☐ 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		☐ 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		Yes	No	
☐	☐	Was this vehicle available for use during off-duty hours?	☐	☐	Do you have evidence to support your deduction?
☐	☐	Was another vehicle available for personal use?	☐	☐	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 _____

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) _____

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 . . . . . .

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
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 . . . . . .

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 . . . . . .

Other Information

Name: SSN:

Mortgage Interest Provide all copies of Form 1098

TSJ	Lender's Name	Mortgage Interest Received	Mortgage Insurance Premiums	Real Estate Taxes Paid

Employee Business Expenses

TS_____

Select if you are:

- ☐ 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:

- ☐ Used your personal vehicle for your job during 2023

	NOT reimbursed by your employer	Reimbursed by your employer not included in box 1 of your W-2
Parking fees, tolls, local transportation		
Meals		
Overnight business travel expenses (Do not include meals & entertainment)		
Other business expenses		

Casualties and Thefts

TSJ_____ FEMA code _____

Property description _____

Property location _____

Date property was acquired _____

Date property was damaged or stolen _____

Cost of property damaged or stolen _____

Fair market value before incident _____

Fair market value after incident _____

Insurance reimbursement _____

TSJ_____ FEMA code _____

Property description _____

Property location _____

Date property was acquired _____

Date property was damaged or stolen _____

Cost of property damaged or stolen _____

Fair market value before incident _____

Fair market value after incident _____

Insurance reimbursement _____

Other Information

Name: SSN:

Health Savings Account

TS _____

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

☐ Taxpayer only ☐ Family

	2023
HSA contributions made for 2023	
Total distributions from all HSAs during 2023	
Distributions included above that were rolled over into another account	
Qualified medical expenses paid using HSA distributions	

Education Expenses Provide all copies of Form 1098-T

Student name _____ Student name _____

Type of Expense	Amount	Type of Expense	Amount

Student name _____ Student name _____

Type of Expense	Amount	Type of Expense	Amount

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
Number of miles from old home to old workplace	
Number of miles from old home to new workplace	
Expenses to transport and store household goods and personal effects	
Travel and lodging expenses while traveling to your new home	

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						

Income

Name: SSN:

Form 1099-MISC Income

Provide all copies of Form 1099-MISC

TS	Payer Name	2023 Amount

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

TS	Payer Name	2023 Amount

Dependent Form: Fill this out **completely.** One for each dependent. Your child is your dependent if they are younger than 19 by the end of the tax year or, in college and younger than 24 (or are disabled and any age). If your dependent files their own tax return they must mark "someone can claim me as a dependent" on it so your return doesn't get rejected by the IRS (paper filing and amending will incur extra tax preparation fees).

Dependent #____ (It's easiest to designate the oldest as dependent #1):

Name	Social Security #	Date of Birth	Relationship to you	# of months in your home

YES/NO: I am the custodial parent, I have the right to claim dependent #1 and haven't released my claim to anyone. (If "No" don't continue form.)

YES/NO: This dependent lived in my home for 183 days or more (if in college he/she spent vacations at home). If they didn't live with you for over half the year the Child Tax Credit may not be claimed.

YES/NO: I was a non-resident alien for part of the year. YES/NO: Part of my salary goes into a dependent care account.

YES/NO: My main home (and that of my spouse if filing together) was in the US for more than half of the year.

YES/NO: I (or my spouse) could be claimed as a child or dependent on someone else's federal tax return.

YES/NO: The IRS has previously disallowed my child credit or earned income credit. Which year(s)? _____

If I had to I could provide for the IRS: ☐ social security card, ☐ birth certificate, ☐ a piece of mail the child has received at my address, ☐ school records, ☐ medical records, ☐ a health care provider statement (check all that apply)

YES/NO: The child on this form is married. YES/NO: He/she is a citizen, national or resident of the US.

YES/NO: Another person could qualify to claim this child.

YES/NO: There is an active Form 8332 Release of Claim to exemption by the custodial parent.

YES/NO: This child is not my son or daughter. If yes, why is the parent not claiming them:_____

☐ **This child was under the age of 12** by 12/31 of the tax year and I paid for non-educational care (camp, after-school program, pre-school): Spent $_____ on childcare for this child while I was working/school full-time:
Provider:_____; SSN/EIN:_____
Address_____

☐ **This child is a student in K-12.** He/she is in grade: _____,
the name of the school: _____, in this city: _____

☐ I am an IL resident that spent money on K-12 education-related items for this child. Spent $_____ on tuition, registration fees, lab fees, musical instrument rental from the school.

☐ **This child is in college:** ☐ Spent $ _____this year on higher education. $_____ for the actual classes (Include the 1098-T from the college with your documents), and $_____ for supplies including books, software, etc. The education was: ☐ Undergraduate, ☐ Graduate. ☐ I am planning on taking the American Opportunity Credit (the largest undergraduate credit) and realize I can only take it for 4 years. I have already taken the credit for _____ years (it's on or near line 50 and 68 of your previous tax returns). If you are a recurring client of ours disregard this part of the question.

Head of Household: If you're single or "married living separately from a spouse" for the last 6 months of year please answer: I am: ☐ not married, ☐ married, but lived apart from my spouse for the last 6 months of the year,
I could provide the IRS with these items if asked: ☐ divorce decree, ☐ separate maintenance or separation agreement, ☐ property tax bill, ☐ lease agreement, ☐ utility bills, ☐ grocery receipts, ☐ other household bills.
YES/NO: I receive non-taxable support: ☐ food stamps, ☐ housing assistance, ☐ childcare assistance