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## ENGAGEMENT LETTER – 2022 TAX YEAR

This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

### *Engagement Objective and Scope*

We will prepare the following federal and state income tax returns for the year ended December 31, 2022:

- Form 1040 U.S. Individual Income Tax Return
- Form 500 Georgia Individual Income Tax Return

We will only prepare the tax returns identified above after we have received the requested information indicating your acceptance of this Agreement. We will rely upon the completeness and accuracy of the information and representations you provide to us to prepare your tax returns. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service (IRS) and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement does not include any procedures designed to detect errors, fraud, theft or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

This engagement is limited to the professional services outlined above.

To accept the firm's offer to perform services based upon the terms set forth in this Agreement, forward the completed tax organizer and other tax return information requested to us. By doing so, you are agreeing to be bound by the terms set forth in this agreement.

Our office limits in person visits. We have a mail drop in the door for drop offs. You can call and arrange a time to drop off at the door. We will meet by phone. No one with symptoms or exposure to flu, COVID, or illness can enter the office. We will pick up and deliver at your vehicle or by mail.

### ***CPA Firm Responsibilities***

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants and U.S. Treasury Department Circular 230. It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare your tax returns based upon your filing status as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions, please contact us immediately.

Janet M. Bell, CPA, PC will not make management decisions or perform management functions on your behalf.

### **Arguable positions**

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided that we have a reasonable belief that there is substantial authority for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials. Tax reference material include but are not limited to the Internal Revenue Code (“IRC”), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees, you may incur to respond to the tax authority.

### **Confidentiality**

If the tax returns prepared in connection with this engagement are filed using married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that there is no expectation of privacy from the other spouse concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents, and other information concerning the preparation of your tax returns.

### **Bookkeeping assistance**

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. In the event we conclude that such services are necessary to prepare your tax returns, we will advise you in writing before services are performed and bill you for the required services. These services will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

### **Prior year review**

Our review of the prior year’s tax return will necessarily be limited and may not find all errors. We will, however, bring to your attention any errors that we find. Similarly, if you become aware of any information impacting prior year tax returns, please contact us. If an error or information impacting prior year tax returns is discovered by you or us, we will discuss resolution options with you. If you ask us to prepare amended tax returns, and we agree, we will confirm this engagement in a separate agreement.

### Estimated tax payments

You may be required to make quarterly estimated tax payments in the tax jurisdictions noted in the *Engagement Objective and Scope* section of this Agreement. We will calculate these payments for the 2023 tax year based upon the information you provide to prepare your 2022 tax returns. Updating recommended quarterly estimated tax payments to more closely reflect your actual current year's income is not within the scope of this engagement, unless requested by you, and agreed to by us. These services will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

### Tax planning services

Tax planning services are not within the scope of this engagement. However, during the period covered by this Agreement, you may ask questions, or we may, at our sole discretion, bring to your attention potential tax planning opportunities for your consideration (collectively "additional services"). Prior to proceeding with any additional services beyond those in the *Engagement Objective and Scope* section of this Agreement, we will confirm our understanding of the scope of the additional services with you in writing. Additional services will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

### Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, and we agree, we will confirm this engagement in a separate written agreement.

### Third-party requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

### Tax advice

Any advice we may provide is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in Circular 230, sec. 10.37, Requirements for Written Advice.

### Reliance on others

There may be times when another tax advisor is engaged to assist us in providing services. If you wish to take a tax position based upon the advice of another tax advisor, we must comply with Circular 230, §10.37(b) and AICPA SSTS No. 1 and related Interpretations 1-1 and 1-2, which require the position to meet the "realistic possibility," "substantial authority," or "more likely than not" standard, as applicable. You agree to obtain a written statement from the advisor confirming the standard that should apply so the position may be properly disclosed. If additional research or disclosure is required, you agree to pay for the additional charges necessary to complete the disclosure or research. Moreover, you understand that the IRS, state or local tax authority could disagree with the position taken on the return. If this occurs, you will be responsible for any additional tax, penalties and interest, as well as any related professional fees, you may incur.

### Substantial understatement penalties

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty for federal purposes, you must have substantial authority to support the tax treatment of the item challenged by the IRS or have an adequate disclosure of the item. To fulfill the adequate disclosure requirement, you may be required to attach to your tax return a completed Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement, which discloses all relevant facts. Similar rules may apply at the state level.

You agree to advise us if you wish to disclose a tax treatment on your return. If you request our assistance in identifying or performing further research to ascertain if there is substantial authority for the proposed position to be taken on the tax item(s) in your returns, and we agree, we will confirm this engagement in a separate written agreement. You are responsible for contacting us if additional assistance is required.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach Form 8275 or Form 8275-R to your tax return for filing after we discuss the matter with you. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees, you may incur to defend the position taken.

### Tax return preparer standards, reportable transactions and tax shelters

Pursuant to the standards prescribed in Circular 230 and IRC §6694, we, as tax return preparers, are prohibited from signing a tax return unless we have a reasonable belief that there is substantial authority for a tax position taken on the tax return, or we have a reasonable basis for the tax return position taken in the return, and we disclose this tax position in a separate attachment to the tax return.

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, Reportable Transaction Disclosure Statement. In general, reportable transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of “reportable transactions” is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose tax shelters on Form 8271, Investor Reporting of a Tax Shelter Registration Number. A tax shelter is defined in IRC §6662(d)(2)(C) as a partnership or other entity, investment plan or arrangement, or any other plan or arrangement if a significant purpose of such partnership, entity, plan or arrangement is the avoidance or evasion of federal income tax.

You agree to advise us of any tax shelters and/or reportable transactions identified in tax reference materials. Unless a reportable transaction is more likely than not to be sustained on its merits, IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, requires us to disclose the reportable transaction in a separate attachment to the tax return. Similarly, unless a tax shelter is more likely than not to be sustained on its merits, IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, requires us to disclose tax shelters in a separate attachment to the tax return.

If you do not consent to a required disclosure, we may be unable to prepare your tax returns.

You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees resulting from your failure to timely notify us, in writing, of any tax shelters and/or reportable transactions identified in tax reference materials in order to facilitate the timely preparation and filing of your tax returns.

### ***Client Responsibilities***

We will provide you with an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You must complete the income tax organizer with accurate and complete information. Income from all sources, including those outside of the U.S., is required to be reported.

### **Documentation**

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our records are not a substitute for yours. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of tax deductions due to inadequate documentation.

### **Gift tax returns**

The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2022 is \$16,000 per taxpayer. You are responsible for informing us if gift tax returns are required to be filed. If you ask us to prepare these returns, and we agree, we will confirm this engagement in a separate written agreement.

### **Gift received from foreign persons**

If you received a gift or bequest from a foreign person or trust, you may be required to file a separate IRS Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts* or Form 3520-A, *Annual Information Return of Foreign Trust with a U.S. Owner*. If you ask us to prepare this return, and we agree, we will confirm this in a separate written agreement.

### **Personal expenses**

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

### **State and local filing obligations**

You are responsible for determining your tax filing obligations with any state or local authorities, including, but not limited to income, franchise, sales, use, and property taxes or abandoned and unclaimed property and business licenses. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing

obligations, we will notify you. You acknowledge that the scope of our services under this Agreement does not include any services related to your compliance with tax obligations other than those identified in the *Engagement Objective and Scope* section of this Agreement. If you ask us to prepare any other returns, and we agree, we will confirm this engagement in a separate written agreement. You will be responsible for penalties associated with the failure to file or untimely filing of any form for which we were not engaged to prepare.

#### U.S. filing obligations related to foreign investments

Based on the information you provide, you may have additional filing obligations including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 5472);
- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);
- U.S. person with interests in a foreign disregarded entity (Form 8858); or
- Statement of specified foreign assets (Form 8938).

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR"). The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, and we agree, we will confirm this representation in a separate written agreement.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. You agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for penalties associated with the failure to file or untimely filing of any of these forms.

#### Foreign filing obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

### Digital assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

### Employment records

You are responsible for obtaining Form I-9, Employment Eligibility Verification, from each new employee at the time of employment. In addition, Form W-4, Employee's Withholding Allowance Certificate, and the applicable state equivalent, should be retained for all employees. Failure to obtain these forms may subject an employer to penalties. Additional state requirements related to employment records may exist. At your written request, we are available to provide written answers to your questions on required documentation.

### Worker classification

You acknowledge and confirm that you, in consultation with other professional advisors, as needed, are responsible for determining the correctness of any worker classification. Payroll tax withholding and related employer payroll tax implications result from this determination. We cannot advise you with respect to worker classification and will rely upon your determination of same.

We recommend obtaining a signed contract and signed Form W-9, Request for Taxpayer Identification Number and Certification, or Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals), from all independent contractors. You should provide all independent contractors with both forms and let them determine the form (W-9 or W-8BEN) that reflects their status.

You should also issue a Form 1099-NEC, Nonemployee Compensation, to all unincorporated domestic independent contractors to whom you pay \$600 or more for services. For those who provided a completed Form W-8BEN, a Form 1042-S must be issued to individuals if any payment is made from U.S. sources that would be deemed to be fixed or determinable annual or periodical income or other types of income included in the instructions, even if these payments are subject to a reduced income tax withholding rate or are exempt from income tax withholding due to an income tax treaty. In addition, state rules should also be reviewed to determine if state taxes are required to be withheld and separate returns completed for any independent contractor. At your written request, we are available to provide written answers to your questions on required documentation.

Some of these filings are due as early as January 31, 2023, with significant penalties assessed for late filing, non-filing and filing of incorrect information. Preparation of these forms is not within the scope of this Agreement. If you ask us to prepare these forms, and we agree, we will confirm this engagement in a separate written agreement. If you fail to adhere to the filing deadlines, you will be responsible for any penalties, interest and related professional fees for the improper filing.

### Ultimate responsibility

You have final responsibility for the accuracy and implementation of your tax returns. We will provide you with a copy your tax returns and accompanying schedules and statements for review prior to filing with the IRS and state tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and Form GA-8453, *state authorization form* before your returns can be filed electronically. If you do not sign Form 8879 and Form GA-8453 timely, you will be required to pick up a paper return at our office. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

In the event that you do not wish to have your tax returns filed electronically, please contact our firm. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

### ***Timing of the Engagement***

We expect to begin our services upon receipt of the completed 2022 income tax organizer and all documents requested either in the organizer or by our office.

Our services will conclude upon the earlier of:

- the filing and acceptance of your 2022 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns for your review and your filing with the appropriate tax authorities,
- written notification by either party that the engagement is terminated, or
- one year from the execution date of this agreement.

### ***Extensions of Time to File Tax Returns***

The original filing due dates for your tax returns are April 18, 2023 for Federal and Georgia. **The information needed to complete the tax returns must be received no later than March 16, 2023 so that most returns may be completed by the original filing due dates.**

It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an audit of your return and/or extend the statute of limitations to file a legal action. If we apply for an extension of time to file, you agree to hold our firm harmless from any consequences arising from any election waived. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

**To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing by March 16, 2023. Our firm will not file these applications unless we receive your express written authorization to file for an extension. In some cases, your signature may be needed on such applications prior to filing. Failure to timely**



**request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.**

***Penalties and Interest Charges***

Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You will be responsible for the payment of any additional tax, penalties, and interest charges imposed by tax authorities.

***Professional Fees***

Our fee is based upon the complexity of the work performed and our professional time. In addition, our fee depends on the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by us to complete this engagement on a timely basis. Additional fees will be charged for incomplete tax organizers. Our rates have increased due to supplier and labor increases. You agree to pay all fees incurred whether or not we prepare the tax returns.

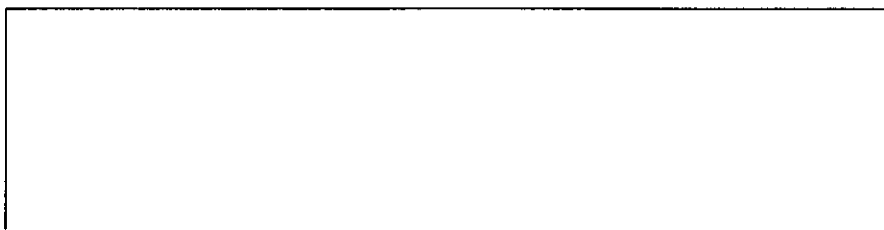
**Payment is due at delivery or when the return is completed, if earlier.** We require that all outstanding invoices be paid prior to releasing the completed tax returns. We may request a retainer. Interest will be charged on any unpaid invoices.

We appreciate the opportunity to be of service to you. To accept the firm's offer to perform services based upon the terms set forth in this Agreement, forward the completed tax organizer and other tax return information requested to us. By doing so, you are agreeing to be bound by the terms set forth above.

We will not initiate services until we receive all requested information and any unpaid invoices.

Best regards,

Janet M. Bell, CPA



This Tax Organizer is designed to help you collect and report the information needed to prepare your 2022 income tax return. The attached worksheets cover income, deductions, and credits, and will help in the preparation of your tax return by focusing attention on your special needs.

Please enter your 2022 information in the designated areas on the worksheets. If you need to include additional information, you may use the back of a worksheet or an additional page.

When possible, 2021 information is included for your reference. You do not need to make any 2021 entries.

Note: The General Questions and Business/Investment Questions worksheets include a variety of questions designed to assist in completing your tax return. If you answer **yes** to any of the questions, be sure to provide the applicable details.

Please provide the following information:

- A copy of your 2021 tax return (if not in our possession).
- Original Form(s) W-2.
- Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- Copies of other compensation or pension documentation, such as Form 1099-MISC, Form 1099-R, Form 1099-NEC or Form 1099-K.
- Form(s) 1099 or statements reporting dividend and interest income.
- Brokerage statements showing transactions for stocks, bonds, etc.
- Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- Copies of closing statements regarding the sale or purchase of real property.
- Copies of invoices regarding residential clean energy improvements.
- All other information notices you received, or any items you have questions about.

Thank you for taking the time to complete this Tax Organizer.

# 2022 TAX ORGANIZER

Taxpayer Information		Spouse Information	
Last name .....	Last name.....	Last name.....	Last name.....
First name .....	First name .....	First name .....	First name .....
Middle Initial.....	Suffix.....	Middle Initial.....	Suffix.....
Social security number .....	Social security number .....	Social security number .....	Social security number .....
Occupation .....	Occupation.....	Occupation.....	Occupation.....
Work phone .....	Ext ...	Work phone .....	Ext ...
Cell phone .....	Cell phone .....	Cell phone .....	Cell phone .....
E-mail address.....	E-mail address.....	E-mail address.....	E-mail address.....
Date of birth.....	Date of birth.....	Date of birth.....	Date of birth.....
Address .....	Address .....	Address .....	Apartment number.....
City .....	State.....	City .....	ZIP Code.....
Home phone.....	Fax number .....	Home phone.....	Fax number .....

Dependent Information					
First name Last name	MI Suffix	Social Security Number Relationship	Date of Birth	Months Lived with Taxpayer	Child Care Expense

Child and Dependent Care Provider Expenses			
Name	Address	ID Number	Amount Paid

**Education Tuition and Fees**  
 Attach all Form 1098-Ts and a list of your qualified education expenses.

**Student Loan Interest Paid**  
 Enter total 2022 qualified student loan interest.....

**Attach Form(s) W-2 – Wages, Salaries, Tips and Other Compensation**

Employer Name	Amount
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-R – Distributions from Pensions, Annuities, Retirement, Profit-Sharing, IRAs, etc**

1099-R Payer Name	Amount
_____	_____
_____	_____
_____	_____

**Attach Form(s) SSA-1099 – Social Security/Railroad Benefits**

	Taxpayer	Spouse
Social Security Benefits from Form SSA-1099 .....	_____	_____
Railroad Retirement Benefits from Form RRB-1099 .....	_____	_____
Medicare B premiums withheld .....	_____	_____
Medicare C premiums withheld .....	_____	_____
Medicare D premiums withheld .....	_____	_____

**Attach Form(s) 1099-MISC – Miscellaneous Income and 1099-NEC**

1099-MISC Payer Name and 1099-NEC Payer Name

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Attach Form(s) 1099-INT – Interest Income**

1099-INT Payer Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-DIV – Dividend Income**

1099-DIV Payer Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-B, 1099-S – Sales of Stocks, Bonds, Real Estate, etc**  
 Attach all stock sale transaction information, including initial cost information.

**Other Government Forms to attach:**  
 Form(s) 1099-G – Certain Government Payments, Schedule K-1s – Partnership, S-Corporation, Trust or Estate Income, Form(s) W-2G – Gambling or Lottery Winnings, Form(s) 1099-Q – Payments from Qualified Education Programs

**Other Income:**  
 Alimony, jury duty, unreported tips, disability income, etc. Business, rentals, farms: Attach income and expenses for any business, rental or farm you own. Include a list of all new equipment acquired this year, including date of purchase and cost.

	Taxpayer	Spouse
<b>Retirement Plan Contributions</b>		
Traditional IRA contributions made for 2022 .....	_____	_____
Roth IRA contributions made for 2022 .....	_____	_____
SEP, Keogh, Individual 401(k) or SIMPLE Contributions .....	_____	_____

**2022 Deductions**

<b>Medical and Dental Expenses</b>	<b>2022 Amount</b>	
Prescription medications.....	_____	_____
Health insurance premiums.....	_____	_____
Doctors, dentists, etc.....	_____	_____
Hospitals, clinics, etc.....	_____	_____
Eyeglasses and contact lenses.....	_____	_____
Miles driven for medical purposes.....	_____	_____
Other medical and dental expenses: _____	_____	_____

<b>Taxes</b>	<b>2022 Amount</b>	
Real estate taxes paid on principal residence.....	_____	_____
Real estate taxes paid on additional homes or land.....	_____	_____
Auto license registration fees based on the value of the vehicle.....	_____	_____
Other personal property taxes.....	_____	_____

<b>Interest Expenses</b>	<b>2022 Amount</b>	
Home mortgage interest paid – Attach Form(s) 1098. <b>Lender's Name</b> _____	_____	_____
Points paid on loan to buy, build or improve main home <b>Lender's Name</b> _____	_____	_____

<b>Cash/Check/Credit Contributions</b>	<b>2022 Amount</b>	
_____	_____	_____
_____	_____	_____
_____	_____	_____

<b>Noncash Charitable Contributions</b>
Attach all receipts with details listing the following information: Donee, donee address, description of donation, date acquired and date contributed, your cost, value at time of donation, and how you acquired the property.

<b>Miscellaneous Deductions</b>	<b>2022 Amount</b>	
Union and professional dues.....	_____	_____
Professional subscriptions, books, supplies.....	_____	_____
Uniforms and protective clothing (including cleaning).....	_____	_____
Job search costs.....	_____	_____
Taxpayer educator expenses.....	_____	_____
Spouse educator expenses.....	_____	_____
Tax return preparation fees.....	_____	_____
Safe deposit box rental.....	_____	_____
Gambling losses (to the extent of gambling income).....	_____	_____
Other expenses (list): _____	_____	_____

**Tax Payments**

ORG40

**2022 ESTIMATED TAX PAYMENTS**

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1 Qtr 1 due by 04/15/22 ....								
2 Qtr 2 due by 06/15/22 ....								
3 Qtr 3 due by 09/15/22 ....								
4 Qtr 4 due by 01/18/23 ....								
5 a Additional payments ...								
b Additional payments ...								
c Additional payments ...								
d Additional payments ...								

**OTHER TAX PAYMENTS**

	Federal	State	Local
6 2021 overpayment applied to 2022 .....			
7 Balance due paid with 2021 return .....			
8 a 2021 Quarter 4 payments paid in 2022 .....			
b 2021 extension payments paid in 2022 .....			
9 Other taxes paid in 2022 for prior years (include explanation) .....			

**2023 ESTIMATED TAX WORKSHEET**

If you expect any significant change in your income or expenses in 2023, please enter the increase or decrease below.

**Income**

10 Wages .....	Taxpayer .....	_____
	Spouse .....	_____
11 Self-Employment Income .....	Taxpayer .....	_____
	Spouse .....	_____
12 Capital Gains (sale of stock, real estate, etc) .....		_____
13 Other Income:		
Description .....		_____

**Deductions**

14 Allowable Itemized Deductions .....	_____
15 Other deductions (such as alimony paid, early withdrawal penalties, etc):	
Description .....	_____
16 Federal Withholding .....	_____
17 Number of personal exemptions expected for 2023 .....	_____

**ADDITIONAL INFORMATION**

18 Check to use your 2022 tax amount for your 2023 estimate .....	<input type="checkbox"/>
19 If you have an overpayment of 2022 taxes, check the box to indicate how you want your overpayment applied.	
a Apply entire overpayment to next year and refund excess .....	<input type="checkbox"/>
b Apply entire overpayment to first quarter and refund excess .....	<input type="checkbox"/>
20 Amount to apply if not entire overpayment .....	_____
21 Number of installments for estimated tax (1 - 4) .....	_____

## General Questions

ORG3

### PERSONAL INFORMATION

	Yes	No
1 Did your marital status change during 2022? ..... If <b>yes</b> , explain .....	<input type="checkbox"/>	<input type="checkbox"/>
2 Do you want to allow your tax preparer to discuss this year's return with the IRS? ..... If <b>no</b> , enter another person (if desired) to be allowed to discuss this return with the IRS. <b>Caution:</b> Review any transferred information for accuracy. Designee's Name ..... ▶ _____ Phone Number ..... ▶ _____ Personal Identification Number (5 digit PIN)..... ▶ _____	<input type="checkbox"/>	<input type="checkbox"/>
3 Do you or your spouse plan to retire in 2023? .....	<input type="checkbox"/>	<input type="checkbox"/>
4 Were you or your spouse permanently and totally disabled in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
5 Enter date of death for taxpayer or spouse (if during 2022 or 2023 ): Taxpayer: _____ Spouse: _____		
6 Were you or your spouse a member of the U.S. Armed Forces during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>

### DEPENDENT INFORMATION

	Yes	No
7 a Do you have dependents who must file? .....	<input type="checkbox"/>	<input type="checkbox"/>
b If <b>yes</b> , do you want us to prepare the return(s)? .....	<input type="checkbox"/>	<input type="checkbox"/>
8 a Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,300? .....	<input type="checkbox"/>	<input type="checkbox"/>
b If <b>yes</b> , do you want to include your child's income on your return? .....	<input type="checkbox"/>	<input type="checkbox"/>
9 Are any of your dependents <b>not</b> U.S. citizens or residents? .....	<input type="checkbox"/>	<input type="checkbox"/>
10 Did you provide over half the support for any other person during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you incur adoption expenses during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>

### IRA, PENSION AND EDUCATION SAVINGS PLANS

	Yes	No
12 Did you take a retirement account distribution related to the corona virus or a natural disaster? .....	<input type="checkbox"/>	<input type="checkbox"/>
13 Did you receive payments from a pension or profit-sharing plan? .....	<input type="checkbox"/>	<input type="checkbox"/>
14 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? .....	<input type="checkbox"/>	<input type="checkbox"/>
15 a Did you convert all or part of a regular IRA into a Roth IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
b Did you roll over all or part of a qualified plan into a Roth IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
16 Did you contribute to a Coverdell Education Savings Account? .....	<input type="checkbox"/>	<input type="checkbox"/>

### ITEMS RELATED TO INCOME/LOSSES

	Yes	No
17 Did you receive any disability payments in 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
18 Did you receive tip income <b>not</b> reported to your employer? .....	<input type="checkbox"/>	<input type="checkbox"/>
19 a Did you buy, sell, refinance, or abandon a principal residence or other real property in 2022? (Attach copies of any escrow statements or Forms 1099.) .....	<input type="checkbox"/>	<input type="checkbox"/>
b If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home? .....	<input type="checkbox"/>	<input type="checkbox"/>
c Are you planning to purchase a home soon? .....	<input type="checkbox"/>	<input type="checkbox"/>
20 Did you incur any casualty or theft losses during 2022? .....	<input type="checkbox"/>	<input type="checkbox"/>
21 Did you incur any non-business bad debts? .....	<input type="checkbox"/>	<input type="checkbox"/>

### PRIOR YEAR TAX RETURNS

	Yes	No
22 Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return? ..... If <b>yes</b> , enclose agent's report or notice of change.	<input type="checkbox"/>	<input type="checkbox"/>
23 Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return? .....	<input type="checkbox"/>	<input type="checkbox"/>

ORG3

**General Questions (continued)**

**ORG3**

**FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 24 Did you have foreign income or pay any foreign taxes in 2022 ? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 25 a At any time during 2022, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during 2022? Report all interest income on Org 11 .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 26 Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 27 Did you at any time during 2022, have an interest in or any authority over any foreign accounts or assets (i.e. stocks, bonds, mutual funds, partnership interests, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

**HEALTH AND LIFE INSURANCE**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 28 Did you receive Form 1095-A (Health Coverage)? If so, please attach .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 29 a Did you or your spouse have self-employed health insurance? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job? .....       | <input type="checkbox"/> | <input type="checkbox"/> |
| 30 Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are payable to beneficiaries named by you? ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 31 Did you contribute to or receive distributions from a Health Savings Account (HSA)? .....  | <input type="checkbox"/> | <input type="checkbox"/> |

**MISCELLANEOUS**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 32 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2022? If yes, please attach details ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 33 Did you start paying mortgage insurance premiums in 2022? If yes, please attach details .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 34 Did you purchase a motor vehicle or boat during 2022? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, attach documentation showing sales tax paid.   |                          |                          |
| 35 Did you purchase an energy efficient vehicle in 2022? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, enter year, make, model, and date purchased: _____   |                          |                          |
| 36 Did you donate a vehicle in 2022? If yes, attach Form 1098C .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 37 What was the sales tax rate in your locality in 2022? _____ % State ID _____  |                          |                          |
| 38 Did you or your spouse make gifts of over \$16,000 to an individual or contribute to a prepaid tuition plan? .....                              | <input type="checkbox"/> | <input type="checkbox"/> |
| 39 Did you make gifts to a trust? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 40 If there were dues paid to an association, was any portion required to be non-deductible due to political lobbying by the association? .....    | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach details.   |                          |                          |
| 41 Did you or your spouse participate in a medical savings account in 2022? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach Form 1099-SA (Distributions from an HSA, Archer MSA or Medicare+Choice MSA.)   |                          |                          |
| 42 Did you make a loan at an interest rate below market rate? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 43 Did you pay any individual for domestic services in 2022? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 44 Did you pay interest on a student loan for yourself, your spouse, or your dependents? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 45 Did you, your spouse, or your dependents attend post-secondary school in 2022? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 46 Did a lender cancel any of your debt in 2022? (Attach any Forms 1099-A or 1099-C) .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 47 Did you receive any income not included in this Tax Organizer? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach information.   |                          |                          |
| 48 At any time during 2022, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ..                  | <input type="checkbox"/> | <input type="checkbox"/> |
| 49 a Did you obtain a Paycheck Protection Program (PPP) loan? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes, has any portion of that loan been forgiven? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 50 a Do you want to change the language with which the IRS communicates with you? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes, which language? .....  |                          |                          |

**ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 51 If your tax return is eligible for Electronic Filing, would you like to file electronically? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 52 The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

**Caution: Review transferred information for accuracy.**

53 If yes, please provide the following information:

    a Name of your financial institution .....

    b Routing Transit Number (must begin with 01 through 12 or 21 through 32) .....

    c Account number .....

    d What type of account is this? .....

Checking  Savings

Please attach a voided check (not a deposit slip) if your bank account information has changed.



**Business/Investment Questions**

**ORG4**

	Yes	No
<b>1</b> Did you receive stock from a stock bonus plan with your employer? ..... (Do not include stock sales included on your W-2.)	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Did you buy or sell any stocks or bonds in 2022 ? ..... If <b>yes</b> , attach broker's information (such as Form 1099-Bs and broker annual statements) related to the transactions.	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you surrender any U.S. savings bonds during 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Did you realize a gain or loss on property which was taken from you by destruction, theft, seizure, or condemnation? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b> Did you start a business, purchase a rental property or farm, or acquire interests in partnerships or S corporations? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b> Do you have any investments for which you were <b>not</b> personally 'at risk' (other than sole proprietorship or farm)? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC) during 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>9</b> Did you sell property or equipment on installment in 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>10</b> Did you have any business related educational expenses? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did you do a 'like-kind' exchange of property in 2022 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Deductions for travel and meals may be allowed under certain circumstances. Adequate records must be presented. Information must include: <b>1</b> Amount; <b>2</b> Time and place; <b>3</b> Date; <b>4</b> Business purpose; <b>5</b> Description of gift(s); and <b>6</b> Business relationship of recipient Do you have records to support expenses? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>13</b> Did you purchase special fuels for non-highway use? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , please list the type of use and the number of gallons for each fuel. _____ _____ _____ _____		

Enter Your State of Residence:

Taxpayer: \_\_\_\_\_

Spouse: \_\_\_\_\_