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## 2022 Tax Organizer

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**PLEASE PRINT ON ONE (1) SIDE ONLY**

# **DARRELL RODENZ, CPA**

PO BOX 254  
CHANHASSEN, MN 55317  
drodenz@hotmail.com

## **2022 TAX ORGANIZER**

Income tax time is here. The enclosed Tax Organizer has been prepared to assist you in gathering information for your 2022 tax return. Please review the entire Tax Organizer, answer all questions that apply to you, and sign all pages where indicated. We cannot process the tax returns without a complete the Tax Organizer including answers ALL questions.

We also need all supporting documents including:

- Copies of Drivers Licenses for Taxpayer and Spouse
- Birth Certificats and Social Security cards for dependents (new clients)
- W-2 and 1099 statements - 2022 Mortgage Statements - Refinance papers (HUD1) and other real estate and stock sale transaction papers
- 2022 and 2023 Property Tax Statements (2023 statement will not be available until late March). If the 2023 Statement is not available, we can still prepare the income tax returns.

**ALL TAXPAYERS MUST HAVE A CURRENT DRIVERS LICENSE OR STATE ISSUED IDENTIFICATION CARD IN ORDER TO FILE THIS YEAR.**

For new clients we will review your last 3 years tax returns for any possible errors, and if necessary, amend the returns upon your request.

Please feel free to contact us at (952) 934-1347 or email if you have any questions or need additional information. Please contact us as soon as possible to schedule your drop off appointment. We look forward to serving you this year.

**YOU MAY DROP OFF, FAX, OR MAIL YOUR COMPLETED INFORMATION.**

Your **DROP OFF** appointment is scheduled \_\_\_/\_\_\_/2023 \_\_\_ A.M. \_\_\_ P.M.  
If you are unable to keep your appointment, call (952) 934-1347 to reschedule.

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TAX YEAR 2022

## PRIVACY POLICY

Your privacy is important to us. Please read the following privacy policy.

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

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

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

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

If you have any questions about our privacy policy, please contact us.

Sincerely,  
DARRELL RODENZ CPA

# **DARRELL RODENZ, CPA**

PO BOX 254  
CHANHASSEN, MN 55317  
drodenz@hotmail.com

TAX YEAR 2022

## **2022 ENGAGEMENT LETTER**

Thank you for choosing RODENZ ACCOUNTING & TAX SERVICE LLC to assist you with your 2022 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2022 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to efficient preparation of your returns and help minimize the cost of our services.

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

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

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

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within ten (10) days.

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

Our engagement to prepare your 2022 tax returns will conclude with the delivery of the completed returns to you (if paper-filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

We appreciate your confidence in us. Please call (952)934-1347 if you have questions.

Sincerely,  
DARRELL RODENZ CPA

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

Accepted By:

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Spouse

\_\_\_\_\_  
Date

## Questionnaire

Name:

SSN:

## Questionnaire

## Personal Information

Yes No

- Did your marital status change during the 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 2022?
- 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 childcare 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 \$2,300 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 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?
- Did you rent out your home or use it for business?
- Did you sell, exchange, or purchase any real estate during the year?

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## Questionnaire

Name:

SSN:

## Questionnaire

- 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 hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?  
If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.
- Did you receive income or incur expenses associated with a fantasy sport 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 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?

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## Education Information

Yes No

## Questionnaire

Name:

SSN:

**Questionnaire**

- 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 own property in a foreign country?

**Refund, Withholding, and Estimated Tax Information**

Yes No

- If you have an overpayment of 2022 taxes, do you want the refund applied to your 2023 estimated taxes?
- Did you make any estimated payments toward your 2022 taxes?
- Did you apply an overpayment of your 2021 taxes to your 2022 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 2023?

**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, and amount of insurance reimbursements.
- Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- Did you make gifts to any one person in excess of \$16,000 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?
- Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
- Did you make any purchases subject to Use Tax during the year?  
If "Yes," provide details.
- 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?



### Healthcare Coverage Questionnaire

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Healthcare Information**

Member of household for healthcare purposes	Covered the entire year	Covered less than 12 months	No healthcare coverage at all

**YES      NO**

- Did anyone other than you or your spouse pay for healthcare coverage for anyone listed above?
- Did you pay for healthcare coverage for anyone not listed above?

**If you had coverage for any part of the year:**

Where was the policy obtained?

- Employer     Medicare     Medicaid     Marketplace (Exchange)     Other

**If you didn't have coverage part or all of the year:**

Answer YES if the following applies to any member of the household

- Was your previous insurance policy canceled in 2022?
- Was coverage offered by your employer or your spouse's employer?
- Are you a member of a federally recognized Indian tribe?
- Are you eligible for services through an Indian healthcare provider?
- Are you a member of a healthcare sharing ministry?
- Did you live in the United States the entire year?
- Are you enrolled in TRICARE?
- Did you apply for CHIP coverage?
- Do any of the following apply to you? Do NOT indicate which one.
  - Became homeless
  - Evicted in the past six months, or facing eviction or foreclosure
  - Received a shut-off notice from a utility company
  - Recently experienced domestic violence
  - Recently experienced the death of a close family member
  - Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property
  - Filed for bankruptcy in the last six months
  - Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt
  - Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member

### Household Employment

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

TSJ \_\_\_\_\_ Employer Identification Number \_\_\_\_\_

**Yes**   **No**

- Did you pay any one household employee cash wages of \$2,400 or more in 2022?
- Did you withhold federal income tax during 2022 for any household employee?
- Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to all household employees?
- Did you pay unemployment contributions to only one state?
- Did you pay all state unemployment contributions for 2022 by April 18, 2023?
- Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

	2022	2021
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 \$2,400 or more in 2022?
- Did you withhold federal income tax during 2022 for any household employee?
- Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to all household employees?
- Did you pay unemployment contributions to only one state?
- Did you pay all state unemployment contributions for 2022 by April 18, 2023?
- Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

	2022	2021
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 . . . . .	_____	_____

## 2022 Tax Organizer Personal Information

### Personal Information

	SSN	Has IP PIN	Date of birth
Name			
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 2022

- Single     
  Married     
  Widowed - If widowed and your spouse died in 2022, 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 2022? \_\_\_\_\_

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 2022 did you:  
     (a) receive (as a reward, award, or payment for property or services) 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 2022 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 \_\_\_\_\_

### Estimates

	Federal		Resident State		Resident City	
	Date paid	Amount	Date paid	Amount	Date paid	Amount
Overpayment applied from 2021	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

### Child and Dependent Care

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

#### Child Care Provider's Information

You or your spouse were a full-time student or disabled during 2022?

	<b>2022</b>	<b>2021</b>
Social Security Number or Employer ID Number _____	Amount paid _____	

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Check here if the care provider is your household employee (Schedule H)

	<b>2022</b>	<b>2021</b>
Social Security Number or Employer ID Number _____	Amount paid _____	

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Check here if the care provider is your household employee (Schedule H)

	<b>2022</b>	<b>2021</b>
Social Security Number or Employer ID Number _____	Amount paid _____	

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Check here if the care provider is your household employee (Schedule H)

### Other Income and Adjustments

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

Other Income				
	2022 Taxpayer	2021 Taxpayer	2022 Spouse	2021 Spouse
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 2022 . . . . .	_____	_____	_____	_____
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				
	2022 Taxpayer	2021 Taxpayer	2022 Spouse	2021 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies) . . . . .	_____	_____	_____	_____
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) . . . . .	_____	_____	_____	_____
Interest paid on a student loan . . . . .	_____	_____	_____	_____
Other adjustments: _____	_____	_____	_____	_____

## Adjustments

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

### 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.

	2022	2021
Enter the number of miles from your OLD home to your NEW workplace . . . . .	_____	_____
Enter the number of miles from your OLD home to your OLD workplace . . . . .	_____	_____
Enter the amount you paid for transportation and storage of household goods and personal effects . . . . .	_____	_____
Enter the amount you paid for travel and lodging expenses incurred during the move (do NOT include meals)	_____	_____
Enter the amount of moving expenses reimbursed to you by your employer . . . . .	_____	_____

### Self-Employed Health Insurance

TSJ \_\_\_\_\_

	2022	2021
Enter the qualified long term care amount . . . . .	_____	_____
Enter your Medicare wages from an S corporation . . . . .	_____	_____

### Self-Employed Pensions

TSJ \_\_\_\_\_

	2022	2021
Enter your plan contribution rate as a decimal . . . . .	_____	_____
Enter your allowable elective deferrals made during 2022 . . . . .	_____	_____
Enter your catch-up contributions . . . . .	_____	_____
Enter the amount of designated ROTH contributions included above . . . . .	_____	_____

### Nondeductible IRAs

TS \_\_\_\_\_

This person is covered by a retirement plan at work or through self-employment

	2022	2021
Total traditional IRA contributions made for 2022 . . . . .	_____	_____
Amount included above that was contributed between 1/1/2023 and 4/18/2023 . . . . .	_____	_____
Total basis in traditional IRAs as of 12/31/2022 . . . . .	_____	_____
Distributions you received from traditional, SEP, and Simple IRAs. (Do not include rollovers) . . . . .	_____	_____
<input type="checkbox"/> Distributions received were used for disaster relief		
Amount of traditional IRAs converted to ROTH IRAs . . . . .	_____	_____
IRA basis before conversion . . . . .	_____	_____
Total ROTH IRA contributions made for 2022 . . . . .	_____	_____

### Health Savings Account

TS \_\_\_\_\_

	2022	2021
The taxpayer's coverage is under a high-deductible health plan for:		
<input type="checkbox"/> Taxpayer only <input type="checkbox"/> Family		
HSA contributions made for 2022 . . . . .	_____	_____
Total distributions from all HSAs during 2022 . . . . .	_____	_____
Distributions included above that were rolled over into another account . . . . .	_____	_____
Qualified medical expenses paid using HSA distributions . . . . .	_____	_____





### Wages and Salaries

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Provide all copies of Form W-2**

TS \_\_\_\_\_ Employer's name and address: \_\_\_\_\_ Federal EIN \_\_\_\_\_

	2022	2021		2022	2021
Wages, tips, other compensation	_____	_____	State _____ State ID _____	_____	_____
Federal income tax withheld	_____	_____	State wages	_____	_____
Social Security wages	_____	_____	State income tax	_____	_____
Social Security tax withheld	_____	_____	Locality name _____	_____	_____
Medicare wages and tips	_____	_____	Local wages	_____	_____
Medicare tax withheld	_____	_____	Local income tax	_____	_____
Social Security tips	_____	_____	State _____ State ID _____	_____	_____
Allocated tips	_____	_____	State wages	_____	_____
Dependent care benefits	_____	_____	State income tax	_____	_____
			Locality name _____	_____	_____
Are you a statutory employee?	_____	_____	Local wages	_____	_____
Are you covered by a retirement plan?	_____	_____	Local income tax	_____	_____
Did you receive third-party sick pay?	_____	_____			

TS \_\_\_\_\_ Employer's name and address: \_\_\_\_\_ Federal EIN \_\_\_\_\_

	2022	2021		2022	2021
Wages, tips, other compensation	_____	_____	State _____ State ID _____	_____	_____
Federal income tax withheld	_____	_____	State wages	_____	_____
Social Security wages	_____	_____	State income tax	_____	_____
Social Security tax withheld	_____	_____	Locality name _____	_____	_____
Medicare wages and tips	_____	_____	Local wages	_____	_____
Medicare tax withheld	_____	_____	Local income tax	_____	_____
Social Security tips	_____	_____	State _____ State ID _____	_____	_____
Allocated tips	_____	_____	State wages	_____	_____
Dependent care benefits	_____	_____	State income tax	_____	_____
			Locality name _____	_____	_____
Are you a statutory employee?	_____	_____	Local wages	_____	_____
Are you covered by a retirement plan?	_____	_____	Local income tax	_____	_____
Did you receive third-party sick pay?	_____	_____			

**Pension, Annuities, Retirement, Etc. Distributions**

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Social Security Benefit Statement or Railroad Retirement Board Payments - Provide all Forms 1099-SSA, etc.**

TS _____	2022	2021	TS _____	2022	2021
Net benefits . . . . .	_____	_____	Net benefits . . . . .	_____	_____
Medicare premiums . . . . .	_____	_____	Medicare premiums . . . . .	_____	_____
Federal Income tax withheld . . . . .	_____	_____	Federal Income tax withheld . . . . .	_____	_____

Treat Medicare premiums as self-employed health insurance.       Treat Medicare premiums as self-employed health insurance.

**Pension and Retirement Distributions - Provide all Forms 1099-R**

TS \_\_\_\_\_ Payer's name: \_\_\_\_\_ Payer's federal ID number: \_\_\_\_\_

Address: \_\_\_\_\_

	2022	2021		2022	2021
Disability indicator . . . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	State _____ State ID _____	_____	_____
Report disability income as wages on 1040. . . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	State income tax withheld . . . . .	_____	_____
Gross distribution . . . . .	_____	_____	State distribution . . . . .	_____	_____
Taxable amount . . . . .	_____	_____	Name of locality _____	_____	_____
Total distribution . . . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Local income tax withheld . . . . .	_____	_____
Capital gain included in taxable amount above . . . . .	_____	_____	Local distribution . . . . .	_____	_____
Federal income tax withheld . . . . .	_____	_____	State _____ State ID _____	_____	_____
Employee contributions or insurance premiums . . . . .	_____	_____	State income tax withheld . . . . .	_____	_____
Unrealized appreciation . . . . .	_____	_____	State distribution . . . . .	_____	_____
Distribution code(s) . . . . .	_____	_____	Name of locality _____	_____	_____
IRA/SEP/SIMPLE . . . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Local income tax withheld . . . . .	_____	_____
Your percentage of total distribution _____	_____	_____	Local distribution . . . . .	_____	_____

**Yes No**

Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?

Did you use any of the distributions for disaster relief?

100% of the taxable amount enter above is a Qualified Charitable Distribution (QCD) . . . . .

Enter an amount in this field if only part of the taxable amount entered above is a QCD . . . . . \_\_\_\_\_

100% of the taxable amount entered above is for Health Savings Account (HSA) funding . . . . .

Enter an amount in this field if only part of the taxable amount entered above is for HSA funding . . . . . \_\_\_\_\_

Enter the amount of distribution used for insurance premiumns for public safety officers . . . . . \_\_\_\_\_

2022

Interest Income

Name:

SSN:

**Provide all Forms 1099-INT, 1099-OID, and statements relating to interest income**

Name of payer Account number ID and address of payer (if seller-financed mortgage)	Interest income	Federal income tax withheld	Foreign tax paid	Tax exempt interest	Amount of resident state municipal interest	Nominee interest
TSJ						

# Dividend Income

Name:

SSN:

Provide all Forms 1099-DIV, 1099-PATR, and statements related to dividend income

	Name of payer Account number	Ordinary	Qualified	Capital gains	Federal income tax withheld	Section 199A Dividends	Foreign tax paid
TSJ							

Schedule A - Itemized Deductions

Name:

SSN:

Medical and Dental Expenses

Table with columns for 2022 and 2021. Rows include: Health insurance premiums (paid by you, not through work), Amount 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 (Before July 1, 2022, After June 30, 2022), Out of pocket medical and dental expenses (list).

Charitable Contributions

Table with columns for 2022 and 2021. Rows include: Donations to charity (cash), Disaster relief contributions, Miles driven for charitable purposes, Donations to charity (noncash). Note: If noncash donations are greater than \$500, list below.

Taxes Paid

Table with columns for 2022 and 2021. Rows include: 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).

Other Miscellaneous Deductions

Table with columns for 2022 and 2021. Rows include: 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.

Interest Paid

Table with columns for 2022 and 2021. Rows include: Home mortgage interest paid (attach Form 1098), Home mortgage interest paid to an individual, Points not reported on Form 1098, Investment interest.

For state purposes ONLY Job Expenses & Certain Miscellaneous Deductions

Table with columns for 2022 and 2021. Rows include: Necessary job expenses you paid that were not reimbursed by your employer (list), Union dues, Tax preparation fees, Other nonpersonal expenses related to taxable income (list), Investment expenses not entered elsewhere, Home equity interest.

Noncash Charitable Contributions

Name:

SSN:

TSJ \_\_\_\_\_ Donee I.D. \_\_\_\_\_

Name of donee organization \_\_\_\_\_

Address of donee organization \_\_\_\_\_

City \_\_\_\_\_

U.S. only State, ZIP \_\_\_\_\_

Foreign only Province/State, Country, Postal code \_\_\_\_\_

Description of donated property \_\_\_\_\_ Donor's cost or adjusted basis \_\_\_\_\_

Valuation method used \_\_\_\_\_ Fair market value \_\_\_\_\_

Physical condition of donated property \_\_\_\_\_ Average security price \_\_\_\_\_

How was it acquired? \_\_\_\_\_ Bargain sale price \_\_\_\_\_

Date acquired \_\_\_\_\_ Date contributed \_\_\_\_\_  Bargain sale was capital gain property

Property type (if over \$5,000)  Donated property is publicly traded security

- Art valued more than \$20,000
- Art valued less than \$20,000
- Intellectual property
- Qualified conservation - qualified farmer/rancher
- Other real estate
- Vehicles
- Qualified conservation - non-qualified farmer/rancher
- Securities
- Clothing and household items
- Qualified conservation
- Collectibles
- Other
- Equipment

TSJ \_\_\_\_\_ Donee I.D. \_\_\_\_\_

Name of donee organization \_\_\_\_\_

Address of donee organization \_\_\_\_\_

City \_\_\_\_\_

U.S. only State, ZIP \_\_\_\_\_

Foreign only Province/State, Country, Postal code \_\_\_\_\_

Description of donated property \_\_\_\_\_ Donor's cost or adjusted basis \_\_\_\_\_

Valuation method used \_\_\_\_\_ Fair market value \_\_\_\_\_

Physical condition of donated property \_\_\_\_\_ Average security price \_\_\_\_\_

How was it acquired? \_\_\_\_\_ Bargain sale price \_\_\_\_\_

Date acquired \_\_\_\_\_ Date contributed \_\_\_\_\_  Bargain sale was capital gain property

Property type (if over \$5,000)  Donated property is publicly traded security

- Art valued more than \$20,000
- Art valued less than \$20,000
- Intellectual property
- Qualified conservation - qualified farmer/rancher
- Other real estate
- Vehicles
- Qualified conservation - non-qualified farmer/rancher
- Securities
- Clothing and household items
- Qualified conservation
- Collectibles
- Other
- Equipment

## Expenses for Business Use of Your Home

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

### Business Use of Home

For \_\_\_\_\_ Name of business home is used for \_\_\_\_\_

	2022	2021
Square footage of home used exclusively for business . . . . .		
Total square footage of home. . . . .		

### Use of Home for Daycare

	2022	2021
Area used part time for business . . . . .		
Total hours used for daycare . . . . .		
Total hours available . . . . .		

Did you live in the home all year?  Yes  No

### Expenses

	Office expenses		Home expenses	
	2022	2021	2022	2021
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.

### Cost of Home

	2022	2021
Enter the smaller of your home's adjusted basis or its fair market value . . . . .		
Does this include the value of the land? <input type="checkbox"/> Yes <input type="checkbox"/> No . . . . . Value of land		
Date placed in service . . . . .		
Date taken out of service . . . . .		

## Employee Business Expense

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

### Employee Business Expense

TS \_\_\_\_\_ Occupation \_\_\_\_\_

Select if you are:

- A qualifying performing artist
- A fee-based state or local government official
- A disabled employee with impairment-related work expenses
- An Armed Forces reservist (travel related expenses only)
- A member of the clergy

#### Part I - Employee Business Expense and Reimbursements

	2022	2021
Parking fees, tolls, and local transportation, including train, bus, etc. . . . .	_____	_____
Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment . . . . .	_____	_____
Other business expenses . . . . .	_____	_____
Meals . . . . .	_____	_____
DOT meals . . . . .	_____	_____
Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 12 on your Form W-2 for		
Other business expenses . . . . .	_____	_____
Meals . . . . .	_____	_____
Portion of total expenses that is for impairment-related work expenses of disabled employee . . . . .	_____	_____
Portion of total expenses that is for an Armed Forces reservist . . . . .	_____	_____

### Business Vehicle Expenses

	Vehicle 1		Vehicle 2	
	2022	2021	2022	2021
Enter the date vehicle was placed in service . . . . .	_____	_____	_____	_____
Total miles vehicle was driven during 2022 . . . . .	_____	_____	_____	_____
Business miles driven: Before July 1, 2022 . . . . .	_____	_____	_____	_____
After June 30, 2022 . . . . .	_____	_____	_____	_____
Average daily roundtrip commuting distance . . . . .	_____	_____	_____	_____
Commuting miles included in total miles above . . . . .	_____	_____	_____	_____
Taxes . . . . .	_____	_____	_____	_____
Gasoline, oil, repairs, vehicle insurance, etc. . . . .	_____	_____	_____	_____
Vehicle rentals . . . . .	_____	_____	_____	_____
Inclusion amount . . . . .	_____	_____	_____	_____
Value of employer-provided vehicle (applies only if 100% annual lease value was included on Form W-2) . . . . .	_____	_____	_____	_____
Enter cost or other basis . . . . .	_____	_____	_____	_____
Enter section 179 deduction . . . . .	_____	_____	_____	_____
Enter depreciation percentage . . . . .	_____	_____	_____	_____

- If your employer provided a vehicle, was personal use during off duty hours permitted?     Yes     No
- Do you or your spouse have another vehicle available for personal use? . . . . .     Yes     No
- Do you have evidence to support your deduction? . . . . .     Yes     No
- If "Yes," is the evidence written? . . . . .     Yes     No



**Schedule C - Profit or Loss from Business**

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**General Business Information**

TS \_\_\_\_\_ Professional product or service \_\_\_\_\_ Business code \_\_\_\_\_

Employer ID number \_\_\_\_\_

Business name \_\_\_\_\_

Business address \_\_\_\_\_

City \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/State, Country, Postal code \_\_\_\_\_

Accounting method, if not cash  Accrual  Other \_\_\_\_\_

- This business was started or acquired during 2022.
- Some investment is NOT at risk.
- This business was disposed of during 2022.

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?
- You received a Paycheck Protection Program (PPP) loan for this business.
- If "Yes," was any portion of the loan forgiven?

**Income**

	2022	2021
Gross receipts or sales . . . . .	_____	_____
Returns and allowances . . . . .	_____	_____
Other income . . . . .	_____	_____

**Cost of Goods Sold**

Inventory method, if not cost  Lower of cost or market  Other

Change of inventory method  Yes  No

	2022	2021
Inventory at beginning of year . . . . .	_____	_____
Purchases (less cost of items withdrawn for personal use) . . . . .	_____	_____
Cost of labor . . . . .	_____	_____
Materials and supplies . . . . .	_____	_____
Other costs (list on detail worksheet) . . . . .	_____	_____
Inventory at end of year . . . . .	_____	_____

Schedule C - Profit or Loss from Business

Name:

SSN:

Expenses

TS \_\_\_\_\_

Business name \_\_\_\_\_

Profession or product \_\_\_\_\_

2022

2021

Advertising . . . . . \_\_\_\_\_

Car and truck expenses . . . . . \_\_\_\_\_

Commissions and fees . . . . . \_\_\_\_\_

Contract labor . . . . . \_\_\_\_\_

Depletion . . . . . \_\_\_\_\_

Employee benefit programs . . . . . \_\_\_\_\_

Insurance (other than health) . . . . . \_\_\_\_\_

Interest - mortgage (paid to banks, etc.) . . . . . \_\_\_\_\_

Interest - other . . . . . \_\_\_\_\_

Legal and professional services . . . . . \_\_\_\_\_

Office expenses . . . . . \_\_\_\_\_

Pension and profit sharing plans . . . . . \_\_\_\_\_

Rent or lease (vehicles, machinery, and equipment) . . . . . \_\_\_\_\_

Rent (other business property) . . . . . \_\_\_\_\_

Repairs and maintenance . . . . . \_\_\_\_\_

Supplies . . . . . \_\_\_\_\_

Taxes and licenses (including real estate taxes) . . . . . \_\_\_\_\_

Travel . . . . . \_\_\_\_\_

Total meals . . . . . \_\_\_\_\_

Utilities . . . . . \_\_\_\_\_

Wages . . . . . \_\_\_\_\_

Family health coverage payments for taxpayer, spouse or dependents . . . . . \_\_\_\_\_

Other expenses (list):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Auto Expense Worksheet

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**General Information**

For \_\_\_\_\_

Business name and profession/product \_\_\_\_\_

Description \_\_\_\_\_

Date placed in service \_\_\_\_\_

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

Do you or your spouse have another vehicle available for personal use?       Yes       No

Do you have evidence to support your deduction?       Yes       No

If "Yes," is the evidence written?       Yes       No

Enter the number of miles your vehicle was used for:		2022	2021		Prior year total
Business	Before July 1, 2022 . . . . .			Business	
	After June 30, 2022 . . . . .				
Commuting . . . . .				Total	
Other . . . . .					

**Expenses**

	2022	2021	
Garage rent . . . . .			
Gas . . . . .			
Insurance . . . . .			
Licenses . . . . .			
Oil . . . . .			
Parking fees . . . . .			
Rental fees . . . . .			
Interest . . . . .			
Property tax . . . . .			
Repairs . . . . .			
Tires . . . . .			
Tolls . . . . .			
Lease addbacks . . . . .			
Other expenses (list):	Apply business %		
_____	<input type="checkbox"/>		
_____	<input type="checkbox"/>		
_____	<input type="checkbox"/>		

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

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

### General Property Information

TSJ \_\_\_\_\_  
 Property description \_\_\_\_\_  
 Address, city, state, ZIP \_\_\_\_\_

**Select the property type**

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

Number of days property was rented \_\_\_\_\_ Number of days property was used for personal use \_\_\_\_\_

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

- |  |                          |                          |   |
|--|--------------------------|--------------------------|---|
| <input type="checkbox"/> This property was placed in service during 2022.      | Yes                      | No                       | <input type="checkbox"/> Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental. |
| <input type="checkbox"/> This property was disposed of during 2022.            | <input type="checkbox"/> | <input type="checkbox"/> |   |
| <input type="checkbox"/> This property is your main home or second home.       | <input type="checkbox"/> | <input type="checkbox"/> | If "Yes," did you file Forms 1099 for the individuals?  |
| <input type="checkbox"/> This property was owned as a qualified joint venture. | <input type="checkbox"/> | <input type="checkbox"/> |   |

### Income

	2022	2021		2022	2021
Rent Income . . . . .			Royalties from oil, gas, mineral, copyright or patent . . . . .		

### Expenses

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

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 2022.

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?

You received a Paycheck Protection Program (PPP) loan for this business.

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

**Income**

	2022	2021		2022	2021
Sale of livestock / other items . . . . .	_____	_____	Crop insurance proceeds:	_____	_____
Cost of items bought for resale . . . . .	_____	_____	Amount received in 2022 . . . . .	_____	_____
Sale of products you raised . . . . .	_____	_____	<input type="checkbox"/> You elect to defer to 2023	_____	_____
Total cooperative distributions . . . . .	_____	_____	Amount deferred from 2021 . . . . .	_____	_____
(Provide 1099-PATR)			Custom hire income . . . . .	_____	_____
Total agricultural payments . . . . .	_____	_____	Beginning inventory for accrual . . . . .	_____	_____
Commodity Credit Corporation (CCC) loans:			Ending inventory for accrual . . . . .	_____	_____
CCC loans reported . . . . .	_____	_____	<input type="checkbox"/> You used unit-livestock-price or farm-price inventory method.	_____	_____
CCC loans forfeited . . . . .	_____	_____	Other income . . . . .	_____	_____

**Expenses**

	2022	2021		2022	2021
Car & truck expenses . . . . .	_____	_____	Repairs & maintenance . . . . .	_____	_____
Chemicals . . . . .	_____	_____	Seeds & plants purchased . . . . .	_____	_____
Conservation expenses . . . . .	_____	_____	Storage & warehousing . . . . .	_____	_____
Custom hire (machine work) . . . . .	_____	_____	Supplies purchased . . . . .	_____	_____
Employee benefit programs . . . . .	_____	_____	Taxes . . . . .	_____	_____
Feed purchased . . . . .	_____	_____	Utilities . . . . .	_____	_____
Fertilizers & lime . . . . .	_____	_____	Veterinary, breeding, & medicine . . . . .	_____	_____
Freight & trucking . . . . .	_____	_____	Family health coverage payments for taxpayer, spouse or dependents	_____	_____
Gasoline, fuel, & oil . . . . .	_____	_____	Other expenses (list) . . . . .	_____	_____
Insurance (other than health) . . . . .	_____	_____		_____	_____
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	_____	_____		_____	_____
Rent - other (land, animals, etc.) . . . . .	_____	_____		_____	_____

Form 4835 - Farm Rental Income and Expenses

Name:

SSN:

General Information

TSJ \_\_\_\_\_ Employer ID number \_\_\_\_\_

Description \_\_\_\_\_

This farm was disposed of during 2022

Income

	2022	2021		2022	2021
Income from production of livestock, produce, grains, and other crops . . .	_____	_____	Crop insurance proceeds:		
Total cooperative distributions . . . . .	_____	_____	Amount received in 2022 . . . . .	_____	_____
Total agricultural payments . . . . .	_____	_____	<input type="checkbox"/> You elect to defer to 2023		
Commodity Credit Corporation (CCC) loans:			Amount deferred from 2021 . . .	_____	_____
CCC loans reported . . . . .	_____	_____	Other income . . . . .	_____	_____
CCC loans forfeited . . . . .	_____	_____			

Expenses

	2022	2021		2022	2021
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 . . . . .	_____	_____	_____	_____	_____







### Casualties and Thefts

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

TSJ \_\_\_\_\_ FEMA code \_\_\_\_\_

Property description \_\_\_\_\_

Property location \_\_\_\_\_

Property was  Personal  Business  Income-producing  Employee income-producing

Date property was acquired \_\_\_\_\_ Fair market value before incident \_\_\_\_\_

Cost of property damaged or stolen \_\_\_\_\_ Fair market value after incident \_\_\_\_\_

Insurance or other reimbursement (whether or not you filed a claim) \_\_\_\_\_ Date property was damaged or stolen \_\_\_\_\_

#### Theft Loss Deduction for Ponzi-Type Investment Scheme

##### Part I Computation of Deduction

Initial investment \_\_\_\_\_ Percentage of qualified investment \_\_\_\_\_

Subsequent investments \_\_\_\_\_ Actual recovery \_\_\_\_\_

Income reported in prior years \_\_\_\_\_ Potential insurance / SIPC recovery \_\_\_\_\_

Withdrawals \_\_\_\_\_

##### Part II Required Statements and Declarations

Information about the person or entity that conducted fraudulent arrangements

Name \_\_\_\_\_ SSN/EIN \_\_\_\_\_

Address \_\_\_\_\_

U.S. Only: City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Foreign Only: Province/State \_\_\_\_\_ Country \_\_\_\_\_ Postal Code \_\_\_\_\_

TSJ \_\_\_\_\_ FEMA code \_\_\_\_\_

Property description \_\_\_\_\_

Property location \_\_\_\_\_

Property was  Personal  Business  Income-producing  Employee income-producing

Date property was acquired \_\_\_\_\_ Fair market value before incident \_\_\_\_\_

Cost of property damaged or stolen \_\_\_\_\_ Fair market value after incident \_\_\_\_\_

Insurance or other reimbursement (whether or not you filed a claim) \_\_\_\_\_ Date property was damaged or stolen \_\_\_\_\_

#### Theft Loss Deduction for Ponzi-Type Investment Scheme

##### Part I Computation of Deduction

Initial investment \_\_\_\_\_ Percentage of qualified investment \_\_\_\_\_

Subsequent investments \_\_\_\_\_ Actual recovery \_\_\_\_\_

Income reported in prior years \_\_\_\_\_ Potential insurance / SIPC recovery \_\_\_\_\_

Withdrawals \_\_\_\_\_

##### Part II Required Statements and Declarations

Information about the person or entity that conducted fraudulent arrangements

Name \_\_\_\_\_ SSN/EIN \_\_\_\_\_

Address \_\_\_\_\_ 33

U.S. Only: City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Foreign Only: Province/State \_\_\_\_\_ Country \_\_\_\_\_ Postal Code \_\_\_\_\_

Installment Sale Income

Name:

SSN:

TSJ \_\_\_\_\_ Description of property: \_\_\_\_\_

Date acquired \_\_\_\_\_ Date sold \_\_\_\_\_

	2022	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

TSJ \_\_\_\_\_ Description of property: \_\_\_\_\_

Date acquired \_\_\_\_\_ Date sold \_\_\_\_\_

	2022	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

TSJ \_\_\_\_\_ Description of property: \_\_\_\_\_

Date acquired \_\_\_\_\_ Date sold \_\_\_\_\_

	2022	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

Education Credits

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Provide all Form(s) 1098-T**

Student's first and last name: \_\_\_\_\_ SSN: \_\_\_\_\_

Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student for a total of four times in any prior years? Yes

Was the student enrolled at least half-time for at least one academic period that began in 2022 at an eligible education institution in a program leading toward a post-secondary degree, certificate, or other recognized post-secondary educational credential?

Did the student complete the first four years of post-secondary education before 2022?

Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance?

Is the student pursuing a degree?

Number of years the American Opportunity Credit has been claimed for this student _____	<b>2022</b>	<b>2021</b>
Total qualified education expenses (including the cost of books, supplies, and equipment) that were REQUIRED to be paid directly to the educational institution	_____	_____
ADDITIONAL qualified education expenses that were NOT required to be paid directly to the educational institution	_____	_____
Tax-free education assistance received in 2022 allocable to the academic period	_____	_____
Tax-free education assistance received in 2023 (and before 2022 return is filed) allocable to the academic period	_____	_____
Refunds of qualified education expenses paid in 2022 if the refund is received before the 2022 return is filed	_____	_____

Did the student receive Form 1098-T from this institution for 2022?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the student receive Form 1098-T from this institution for 2021 with box 7 checked?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Educational Institution	EIN _____	Name _____
	Street address, city, state, and ZIP _____	_____

Student's first and last name: \_\_\_\_\_ SSN: \_\_\_\_\_

Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student for a total of four times in any prior years? Yes

Was the student enrolled at least half-time for at least one academic period that began in 2022 at an eligible education institution in a program leading toward a post-secondary degree, certificate, or other recognized post-secondary educational credential?

Did the student complete the first four years of post-secondary education before 2022?

Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance?

Is the student pursuing a degree?

Number of years the American Opportunity Credit has been claimed for this student _____	<b>2022</b>	<b>2021</b>
Total qualified education expenses (including the cost of books, supplies, and equipment) that were REQUIRED to be paid directly to the educational institution	_____	_____
ADDITIONAL qualified education expenses that were NOT required to be paid directly to the educational institution	_____	_____
Tax-free education assistance received in 2022 allocable to the academic period	_____	_____
Tax-free education assistance received in 2023 (and before 2022 return is filed) allocable to the academic period	_____	_____
Refunds of qualified education expenses paid in 2022 if the refund is received before the 2022 return is filed	_____	_____

Did the student receive Form 1098-T from this institution for 2022?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did the student receive Form 1098-T from this institution for 2021 with box 7 checked?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Educational Institution	EIN _____	Name _____
	Street address, city, state, and ZIP _____	_____

### Energy Credits

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Form 8936 - Qualified Plug-in Electric Drive Motor Vehicle Credit**

TSJ _____	Vehicle 1	Vehicle 2
Year of vehicle . . . . .	_____	_____
Make of vehicle . . . . .	_____	_____
Model of vehicle . . . . .	_____	_____
How many wheels does the vehicle have? . . . . .	_____	_____
Vehicle Identification Number . . . . .	_____	_____
Date vehicle was placed in service . . . . .	_____	_____
Business/investment use percentage . . . . .	_____	_____

**Form 8910 - Alternative Motor Vehicle Credit**

TSJ _____	Vehicle 1	Vehicle 2
Year of vehicle . . . . .	_____	_____
Make of vehicle . . . . .	_____	_____
Model of vehicle . . . . .	_____	_____
Vehicle Identification Number . . . . .	_____	_____
Date vehicle was placed in service . . . . .	_____	_____
Business/investment use percentage . . . . .	_____	_____

### Residential Energy Credits

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

TSJ \_\_\_\_\_

#### Part I - Residential Energy Efficient Property Credit

Qualified solar electric property costs . . . . . \_\_\_\_\_

Qualified solar water heating property costs . . . . . \_\_\_\_\_

Qualified small wind energy property costs . . . . . \_\_\_\_\_

Qualified geothermal heat pump property costs . . . . . \_\_\_\_\_

Qualified biomass fuel property costs . . . . . \_\_\_\_\_

Was qualified fuel cell property installed on or in your main home in U.S.?  Yes  No

Address of main home \_\_\_\_\_

City, state, and ZIP \_\_\_\_\_

Qualified fuel cell property costs . . . . . \_\_\_\_\_

Kilowatt capacity of qualified fuel cell property entered above . . . . . \_\_\_\_\_

Amount of unused credit from 2021 Form 5695, line 16 . . . . . \_\_\_\_\_

#### Part II - Nonbusiness Energy Property Credit

Were improvements or costs made to your main home located in the US?  Yes  No

Address of main home \_\_\_\_\_

City, state, and ZIP \_\_\_\_\_

Were improvements or costs related to the construction of this main home?  Yes  No

Enter the nonbusiness energy property credit that you took in:

2006 \_\_\_\_\_ 2010 \_\_\_\_\_ 2013 \_\_\_\_\_ 2016 \_\_\_\_\_ 2019 \_\_\_\_\_

2007 \_\_\_\_\_ 2011 \_\_\_\_\_ 2014 \_\_\_\_\_ 2017 \_\_\_\_\_ 2020 \_\_\_\_\_

2009 \_\_\_\_\_ 2012 \_\_\_\_\_ 2015 \_\_\_\_\_ 2018 \_\_\_\_\_ 2021 \_\_\_\_\_

#### Qualified Energy Efficient Improvements

Insulation material or systems primarily designed to reduce heat loss or gain . . . . . \_\_\_\_\_

Exterior doors that meet or exceed Energy Star 6.0 requirements . . . . . \_\_\_\_\_

Metal or asphalt roof with appropriate pigmented coatings designed to reduce heat gain . . . . . \_\_\_\_\_

Exterior windows and skylights that meet or exceed Energy Star 6.0 requirements . . . . . \_\_\_\_\_

Enter the amount of window expense you claimed in:

2006 \_\_\_\_\_ 2010 \_\_\_\_\_ 2013 \_\_\_\_\_ 2016 \_\_\_\_\_ 2019 \_\_\_\_\_

2007 \_\_\_\_\_ 2011 \_\_\_\_\_ 2014 \_\_\_\_\_ 2017 \_\_\_\_\_ 2020 \_\_\_\_\_

2009 \_\_\_\_\_ 2012 \_\_\_\_\_ 2015 \_\_\_\_\_ 2018 \_\_\_\_\_ 2021 \_\_\_\_\_

#### Residential Energy Property Costs

Energy efficient building property costs . . . . . \_\_\_\_\_

Qualified natural gas, propane, or oil furnace or hot water boiler . . . . . \_\_\_\_\_

Advanced main air circulating fan used in a natural gas, propane, or oil furnace . . . . . \_\_\_\_\_

## STATE QUESTIONS

TAXPAYER	SPOUSE
YES NO	YES NO

Did you live in a state other than Minnesota during any part of the year? \_\_\_/\_\_\_ \_\_\_/\_\_\_

Did you receive any income from sources outside Minnesota? \_\_\_/\_\_\_ \_\_\_/\_\_\_

Did you receive any state or municipal bond interest from states other than from Minnesota? AMOUNT \$ \_\_\_\_\_ \_\_\_/\_\_\_ \_\_\_/\_\_\_

Did you contribute to a 529 Plan? (College Savings Plan) \_\_\_/\_\_\_ \_\_\_/\_\_\_  
If yes please attach the year-end statement from the investment firm.

Did you pay for required tuition or non-religious materials for a dependent child in grades kindergarten through twelve? \_\_\_/\_\_\_ \_\_\_/\_\_\_  
 Amount \$ \_\_\_\_\_ Grade \_\_\_\_\_ Child \_\_\_\_\_ Private \_\_\_\_\_ Public \_\_\_\_\_  
 Amount \$ \_\_\_\_\_ Grade \_\_\_\_\_ Child \_\_\_\_\_ Private \_\_\_\_\_ Public \_\_\_\_\_

Minnesota Nongame Wildlife Fund Donation. AMOUNT \$ \_\_\_\_\_

Did you pay for Long Term Care Insurance premiums? \_\_\_/\_\_\_ \_\_\_/\_\_\_  
Name of Insurance company \_\_\_\_\_

Policy Number TAXPAYER: \_\_\_\_\_ AMOUNT \$ \_\_\_\_\_

Policy Number SPOUSE: \_\_\_\_\_ AMOUNT \$ \_\_\_\_\_

Did you reside in a nursing home or health care facility? \_\_\_/\_\_\_ \_\_\_/\_\_\_

Did you file for a renter or property tax refund (FORM M-1PR)? \_\_\_/\_\_\_ \_\_\_/\_\_\_

Did you receive a refund? AMOUNT \$ \_\_\_\_\_ \_\_\_/\_\_\_ \_\_\_/\_\_\_

**HOMEOWNERS** Please enclose a copy of your Statement of Property Tax payable in 2021, 2022 and 2023. (2023 may not be available until March or April).

**RENTERS** Please attach a copy of Form CRP for 2022 (Certificate of Rent Paid). Also, Form CRP for 2021 if you have not filed for a 2021 refund.

### ATTACH ALL SUPPORTING INFORMATION FOR "YES" RESPONSES.

**I/WE** have read all enclosed information and understand all tax filing requirements.

TAXPAYER: \_\_\_\_\_ SPOUSE: \_\_\_\_\_ DATE: \_\_\_\_\_

**PLEASE SIGN THIS PAGE**

## **Minnesota K-12 Education Credit and Subtraction**

### **\$\$\$ Expenses You Can Claim \$\$\$**

Credit is limited to 75 percent of actual expenses paid.

#### **Allowable Expenses for Normal School Day Programs:**

**(For subjects normally taught in public school grades K-12)**

**Instructional materials that are required and used in class during the normal school day.**

**Examples: paper, notebooks, shop supplies, computer paper, pens, rulers, sheet music, printer ink cartridges, pencils, art supplies, test tubes, tennis shoes, erasers, home economics supplies, science beakers, gym clothes, etc.**

**Books (non-religious) required for use in class during the normal school day.**

**Examples: textbooks, reading books, art books, math books, academic books, music books, science books, etc.**

**Fees and Transportation for class trips taken during the normal school day. (This does not include food, lodging, or other non-academic expenses.)**

**Transportation expenses that are paid to others for transporting your child to or from school during the normal school day (cannot be expenses that are incurred by the taxpayer or qualified child.) The school must be located in MN, IA, ND, SD, or WI.**

**Purchase or Rental of educational equipment that is required and used for class during the normal school day.**

**Examples: musical instruments, calculators, etc.**

#### **Allowable Expenses for After School Enrichment Programs:**

**(Must be taught by qualified instructors)**

**Examples: science exploration, study-habit tutoring, academic tutoring, music lessons, dance lessons, voice lessons, driver's-education courses (if offered as part of the school curriculum), etc.**

**Note: Expenses paid for summer-school classes that fulfill normal school-year class requirements are allowed to the same extent as are expenses paid during the course of a normal school day.**

# **Minnesota K-12 Education Credit and Subtraction**

## **Computer Hardware and Educational Software**

**Computer expenses up to \$200.00 for credit (if income requirements are met)  
And/or \$200.00 as a subtraction, not to exceed actual expenses paid.**

Hardware includes personal computers, printers, monitors, CD-Rom drives, modems, additional hard drives, memory upgrades, and adaptive equipment for students with disabilities.

Software must have a clear educational purpose (Encyclopedic CD, Internet access installation, etc.).

\*Computer games without educational value and monthly internet fees do not qualify.

## **Subtraction Expenses Only**

Tuition for private schools, tuition of college courses that satisfy high school requirements, tuition for summer school.

## **EXPENSES YOU MAY NOT CLAIM**

- \* School lunch or snacks
- \* School uniforms (including choir or band uniforms, dance costumes and graduation robes).
- \* Clothing for school (exception is gym clothes which is required for class).
- \* Travel expenses, lodging, transportation (e.g., airline tickets), and meals for overnight class trips (only instructor fees paid for direct academic instruction can be allowed).
- \* Materials and misc. expenses for use in after-school programs, tutoring sessions, enrichment programs, and academic camps (Only instructor fees that are paid for direct academic instruction are allowed.)
- \* Books and materials used in any extra-curricular activities (sports events, music, drama, speech, driver's education, etc.
- \* Expenses for books, materials, and fees paid for a program that teaches religious beliefs.
- \* Expenses for pre-kindergarten classes or nursery schools.
- \* Expenses for classes after the student has left high school.
- \* Fees for non-academic programs, including sports camps, lessons, or equipment (martial arts classes, baseball camp, etc.)
- \* Hard-cover encyclopedias or reference materials.
- \* Monthly Internet access fees.
- \* Web TV.
- \* Room and board.
- \* K-12 college-class instructor fees are allowed, but only as a subtraction when the child is receiving K- 12 credit from a high school.