2024 Individual Taxpayer Organizer

| Taxpayer | | | | | | Tax ID # * | | | | |
|--|---------------------|------------|--|-------------|-------------------|---|-------------|--------------------|-------|-------------------|
| First Name | M.I. | La | st Name | Ema | ail | | | IP PIN | | |
| Occupation | | Dat | e of birth | | | Are you ne | w to ou | r firm? | Yes | No |
| Address | | City | 7 | | | State | Zip | | | |
| County | | Prin | nary phone | | | Secondary | phone | ' | | |
| Driver's License No. | | | | State | e Issue | Date | Exp | p. Date | | |
| Spouse | | | | | | Tax ID #* | | | | |
| First Name | M.I. | La | st Name | Ema | ail | <u> </u> | | IP PIN | | |
| Occupation | | Dat | e of birth | | | Are you ne | w to ou | r firm? | Yes | No |
| Address (If different from Taxpayer) | | City | 7 | | | State | | Zip | | |
| County | | Prin | nary phone | | | Secondary | phone | ' | | |
| Driver's License No. | | | | State | e Issue | Date | Exp | p. Date | | |
| If you moved during 2024, enter your | previous addres | s. | | | | Date of mo | ve | | | |
| Marital status on 12/31/24: Single Were you divorced or separated durin <i>Note:</i> Individuals in registered dome. | ng the year? Ye | es l | rated Surviv No s) and civil union | We | ere there any | gistered Domes deaths in the fa red married for t | mily? | Yes N | 0 | |
| Names of dependent children Child's full name | Tax ID i | # * | IP PIN | | Date of birt | Months lived home in 202 | | elationship | | College udent? |
| Did any of the children have unearned is it anticipated that a different taxpa | yer will seek to cl | | | lo ve as | , | f the children ha | | ability? Yes No | Yes | No |
| Other dependents or people who liv | ea with you | | | | | Months lived in | | | | |
| Name | Tax ID # * | | IP PIN | E | Date of birth | home in 2024 | Relat | ionship | Inc | come |
| | | | | | | | | | | |
| Bank information: Use for Direct d | eposit of refund | Dia | ect debit of bala | nce d | ue <i>Name of</i> | bank | | | | |
| Checking Savings Routing tra | nsit number | | | | Account nu | ımber | | | | |
| Ask your tax preparer for information | n about depositin | g a re | fund into an IRA | acco | unt or splitti | ng the deposit ii | nto more | e than one | acco | unt. |
| *A Tax ID # is a Social Security Number (SS | N), adoption taxpa | ver ide | entification numbe | r (ATI | N), or an indix | idual taxpaver id | entificatio | on number | (ITIN |). |

| | | | | , , , | ou are unsure | | | | | | | |
|--------------------------|---|--|--|--|--|--|--|----------|-----|--|--|--|
| | Yes | No | , , | ır spouse legally blind? | | | | | | | | |
| | Yes | No | Have you received as | ny notice from the IRS or st | ate revenue d | lepartment within the p | ast year? If yes, provide | а сору. | | | | |
| | Yes | No | Did you pay or received Paid Received | | Recipient's | s SSN | Date of divorce or separ | ation | | | | |
| | Yes | No | Did you purchase he | alth insurance through a p | ublic exchang | e/marketplace? (Provid | le Form 1095-A.) | | | | | |
| AXES | Yes | No | Will there be any sign | ill there be any significant changes in income or deductions next year, such as retirement? d you pay anyone for domestic services (e.g., nanny, housekeeper, cook, caretaker) in your home? | | | | | | | | |
| LIFESTYLE & TAXES | Yes | No | Did you pay anyone | for domestic services (e.g., | nanny, house | keeper, cook, caretaker) | in your home? | | | | | |
| STYL | Yes | No | Did you purchase an | energy-efficient, hybrid, or | r electric vehi | cle? | | | | | | |
| LIFE | Yes | No | Are you involved in | bankruptcy, foreclosure, re | possession, or | had any debt (includin | g credit cards) cancelled | 1? | | | | |
| | Yes | No | Are you a member of | f the military? | | State of residency | | | | | | |
| | Yes | No | Were you a citizen of | or did you live in a foreigr | n country? | Foreign country | | | | | | |
| | Yes | No | Do you own or have | financial interest in a foreig | gn bank or fin | ancial account? Maximi | um value in 2024 \$ | | | | | |
| | Yes | No | Would you like to all Designee's name | ow your tax preparer or an | other person hone number | to discuss your return v | vith the IRS? PIN (any five digits) | | | | | |
| | Yes | No | Were any children bo | orn or adopted in 2024? (Pro | ovide statement | t for other expenses.) | | | | | | |
| | Yes | No | Were any children at | tending college? (<i>Provide Fo</i> | orm 1098-T and | d Form 1098-E.) | | | | | | |
| | | | Year in college | Paid by you: Tuition \$ | | Books \$ | Student loan interest \$ | | | | | |
| TION | | | | Paid by student: Tuition | \$ | Books \$ | Student loan interest \$ | | | | | |
| лоса | Yes | No | Did you pay any tuit | ion for a private school for | a dependent | or take classes yourself? | • | | | | | |
| 1 & EI | | | Student | | | | Amount paid \$ | | | | | |
| CHILDREN & EDUCATION | | | Name and address of so | chool | | | | | | | | |
| СНІГ | Yes | No | Did you pay for child | d or dependent care so you | could work o | or go to school? (Provide | statement if applicable) | | | | | |
| | | | Name of provider | | | | EIN or SSN | | | | | |
| | | | Address | | | | Amount paid \$ | | | | | |
| | Yes | No | Did you make any co | ontributions to a 529 plan ir | n 2024? If yes, | provide details. | | | | | | |
| | Yes | No | Did you, or will you, | contribute any money to a | n IRA for 202 | 4? | Traditional IRA | Roth IR | A | | | |
| | Yes | No | Did you roll over any | amounts from a retiremer | nt account in 2 | 2024? | | | | | | |
| VTS | Yes | No | D: 1 11 ((| fer any stock or sell rental o | or investment | property? | | | | | | |
| TME | Voc | No Did you sell or transfer any stock or sell rental or investment property? | | | | | | | | | | |
| | Yes | No | • | income from an installmen | t saie? | | | | | | | |
| VVES | Yes | No No | Did you receive any | income from an installmen vestments become worthles | | a victim of investment | theft in 2024? | | | | | |
| INVESTMENTS | | | Did you receive any in | | ss or were you | | theft in 2024? | | | | | |
| INVES | Yes | No | Did you receive any and Did you have any inv Were you granted, or Did you (a) receive (a | vestments become worthles | es or were you ployee stock of ment for prop | ptions during 2024? erty or services); or (b) s | sell, exchange, or otherw | | ose | | | |
| | Yes Yes | No No | Did you receive any and Did you have any involver you granted, or Did you (a) receive (a of a digital asset (or a | vestments become worthles did you exercise, any emp as a reward, award, or payi | ss or were you loyee stock of ment for prop tal asset)? (<i>Dig</i> | ptions during 2024? erty or services); or (b) s gital assets include crypto | sell, exchange, or otherw currencies, NFTs, and stal | | ose | | | |
| | Yes Yes Yes | No No No | Did you receive any in Did you have any inv Were you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p | vestments become worthles did you exercise, any emp as a reward, award, or payn a financial interest in a digi | ess or were you ployee stock of ment for prop tal asset)? (<i>Dig</i> y April 15, 202 | ptions during 2024? erty or services); or (b) s gital assets include crypto 25 to an HSA for 2024? I | sell, exchange, or otherw currencies, NFTs, and stab f yes, provide details. | | ose | | | |
| | Yes Yes Yes Yes | No No No | Did you receive any and Did you have any involvere you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any interest. | vestments become worthles did you exercise, any emp as a reward, award, or payn a financial interest in a digital lan to, contribute money b | ss or were you oloyee stock of ment for prop tal asset)? (<i>Dig</i> y April 15, 202 RV that has li | ptions during 2024? erty or services); or (b) s gital assets include cryptor 25 to an HSA for 2024? I iving quarters? If yes, pr | sell, exchange, or otherw currencies, NFTs, and stal f yes, provide details. covide details. | | ose | | | |
| DEDUCTIONS INVES | Yes Yes Yes Yes Yes | No No No No | Did you receive any and Did you have any involver you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any interpolation of the Did you pay sales tax | vestments become worthles did you exercise, any emp as a reward, award, or payn a financial interest in a digitalian to, contribute money be erest on a loan for a boat or | ss or were you cloyee stock of ment for prop tal asset)? (<i>Dig</i> y April 15, 202 RV that has li 2024, such as | ptions during 2024? erty or services); or (b) s gital assets include crypto 25 to an HSA for 2024? I iving quarters? If yes, pro a vehicle, boat, or home | sell, exchange, or otherw currencies, NFTs, and stal f yes, provide details. covide details. | | ose | | | |
| DEDUCTIONS | Yes Yes Yes Yes Yes Yes Yes | No No No No No | Did you receive any and Did you have any involvere you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any interpolation Did you pay sales tax Did you make any ch | vestments become worthles did you exercise, any emp as a reward, award, or pays a financial interest in a digital alan to, contribute money be erest on a loan for a boat or ses on a major purchase in | ss or were you ployee stock of ment for prop tal asset)? (Dig y April 15, 202 RV that has li 2024, such as 2024? If yes, pro | ptions during 2024? erty or services); or (b) s gital assets include cryptol 25 to an HSA for 2024? I iving quarters? If yes, pr a vehicle, boat, or home ovide details. | sell, exchange, or otherw currencies, NFTs, and stal f yes, provide details. covide details. | | ose | | | |
| DEDUCTIONS | Yes Yes Yes Yes Yes Yes Yes Yes Yes | No No No No No No | Did you receive any and Did you have any involver you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any interpolation Did you pay sales tay Did you make any chold you work from a | vestments become worthless did you exercise, any empass a reward, award, or payin financial interest in a digital lan to, contribute money be exest on a loan for a boat or sees on a major purchase in naritable contributions in 20 | os or were you oloyee stock of ment for propertal asset)? (Digos) April 15, 202 RV that has lib 2024, such as 1024? If yes, propert for your bustless of the source of the | ptions during 2024? erty or services); or (b) s gital assets include cryptol 25 to an HSA for 2024? I iving quarters? If yes, pr a vehicle, boat, or home ovide details. siness? | sell, exchange, or otherw currencies, NFTs, and stal f yes, provide details. rovide details. | | ose | | | |
| | Yes Yes Yes Yes Yes Yes Yes Yes Yes | No No No No No No No No No | Did you receive any in Were you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any inte Did you pay sales tay Did you work from a Did you receive incompany to the Did you work from a Did you receive incompany to the Di | vestments become worthlest did you exercise, any emples a reward, award, or pays a financial interest in a digital and to, contribute money between a loan for a boat or test on a loan for a boat or test on a major purchase in the partiable contributions in 20 a home office or use your case. | ss or were you cloyee stock of ment for prop tal asset)? (<i>Dig</i> y April 15, 202 RV that has li 2024, such as 024? If yes, prour for your bus nomy activity | ptions during 2024? erty or services); or (b) s gital assets include cryptor 25 to an HSA for 2024? I iving quarters? If yes, pr a vehicle, boat, or home ovide details. siness? r (e.g. Airbnb, Uber, etc.) | sell, exchange, or otherw currencies, NFTs, and stal f yes, provide details. rovide details. | olecoins | ose | | | |
| DEDUCTIONS | Yes | No | Did you receive any involved points of a digital asset (or a Did you, or do you p Did you pay any interpolation Did you pay sales tax Did you make any chold you work from a Did you receive incomposition. | vestments become worthless did you exercise, any empass a reward, award, or payin financial interest in a digital and to, contribute money between on a loan for a boat or sees on a major purchase in naritable contributions in 20 to home office or use your came from a sharing/gig econtribution of the contribution of the contributions in 20 to home office or use your came from a sharing/gig econtributions in 20 to 20 t | ss or were you alloyee stock of ment for propertal asset)? (Digay April 15, 202 RV that has li 2024, such as 2024? If yes, propertal for your burnomy activity ership, corpor | ptions during 2024? erty or services); or (b) s gital assets include cryptol 25 to an HSA for 2024? I iving quarters? If yes, pr a vehicle, boat, or home ovide details. siness? r (e.g. Airbnb, Uber, etc.) ration, LLC, farming act | sell, exchange, or otherw currencies, NFTs, and stall f yes, provide details. rovide details. ? | olecoins | ose | | | |
| BUSINESS DEDUCTIONS | Yes | No N | Did you receive any and Did you have any involver you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you public you pay any interpoid you pay sales tax Did you work from a Did you work from a Did you receive incomposition of you own a business Did you purchase or | vestments become worthless did you exercise, any empass a reward, award, or payin financial interest in a digital did to, contribute money be exest on a loan for a boat or exes on a major purchase in naritable contributions in 20 home office or use your came from a sharing/gig ecoses or an interest in a partners. | ss or were you alloyee stock of ment for propertial asset)? (Diggy April 15, 202 RV that has lied 2024, such as 2024? If yes, properties for your businomy activity ership, corpore year? If yes, | ptions during 2024? erty or services); or (b) s gital assets include cryptor 25 to an HSA for 2024? I iving quarters? If yes, pr a vehicle, boat, or home ovide details. siness? r (e.g. Airbnb, Uber, etc.) ration, LLC, farming act provide closing stateme | sell, exchange, or otherw currencies, NFTs, and stall f yes, provide details. rovide details. ? | plecoins | ose | | | |
| BUSINESS DEDUCTIONS | Yes | No N | Did you receive any involved points of a digital asset (or a digital asset (or a digital asset). Did you pay any interpoints of you pay sales tax did you work from a digital you receive incomposition of you own a business did you purchase or If you sold a home, did | vestments become worthless did you exercise, any empless a reward, award, or paying financial interest in a digital contribute money between a loan for a boat or sees on a major purchase in a loan to a boat or the sees on a major purchase in a loan for use your case of the first of the firs | ss or were you alloyee stock of ment for propertial asset)? (Dig y April 15, 202 RV that has li 2024, such as 2024? If yes, properties for your burnomy activity ership, corpore year? If yes, Homebuyer (1990) | ptions during 2024? erty or services); or (b) s gital assets include cryptor 25 to an HSA for 2024? I iving quarters? If yes, pr a vehicle, boat, or home ovide details. siness? r (e.g. Airbnb, Uber, etc.) ration, LLC, farming act provide closing stateme Credit when it was purc | sell, exchange, or otherw currencies, NFTs, and stall if yes, provide details. rovide details. ? ? ivities, or other venture ent. hased? If yes, provide d | plecoins | ose | | | |
| DEDUCTIONS | Yes | No N | Did you receive any involved you have any involved you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any interpolation of you pay sales tax Did you make any chold you work from a Did you work from a Did you receive incomposition of you own a business Did you purchase or If you sold a home, do Did you refinance a residue of the polar you grant you | vestments become worthless did you exercise, any empass a reward, award, or payin financial interest in a digital and to, contribute money be exest on a loan for a boat or exes on a major purchase in naritable contributions in 20 home office or use your came from a sharing/gig ecoses or an interest in a partnersell a main home during the id you claim the First-Time | ss or were you alloyee stock of ment for propertial asset)? (Diggy April 15, 20). RV that has lice 2024, such as 2024? If yes, properties for your burnomy activity ership, corpore year? If yes, Homebuyer (quity loan? If year). | ptions during 2024? erty or services); or (b) s gital assets include cryptor 25 to an HSA for 2024? I iving quarters? If yes, pr a vehicle, boat, or home ovide details. siness? r (e.g. Airbnb, Uber, etc.) ration, LLC, farming act provide closing stateme Credit when it was purc yes, provide closing state yes, provide closing state | sell, exchange, or otherw currencies, NFTs, and stall if yes, provide details. rovide details. ?? ivities, or other venture ent. hased? If yes, provide determent. | etails. | | | | |
| BUSINESS DEDUCTIONS | Yes | No N | Did you receive any and Did you have any involver you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you public you pay any interpolated by the Did you pay sales to Did you work from a Did you work from a Did you receive incomposition of you purchase or If you sold a home, during Did you use any more did you wou grant did you use any more did you grant did | vestments become worthless did you exercise, any empless a reward, award, or pays a financial interest in a digital and to, contribute money between a loan for a boat or sees on a major purchase in a home office or use your cases or an interest in a partness or an interest in a partness or an interest in a partness of a main home during the dyou claim the First-Time mortgage or take a home economics. | ss or were you allowee stock of ment for proper tal asset)? (Dig y April 15, 202 RV that has lied 2024, such as 2024? If yes, proper for your bustoness, corpore year? If yes, Homebuyer (quity loan? If yerposes other) | ptions during 2024? erty or services); or (b) s gital assets include cryptor 25 to an HSA for 2024? I iving quarters? If yes, pr a vehicle, boat, or home ovide details. siness? r (e.g. Airbnb, Uber, etc.) ration, LLC, farming act provide closing stateme Credit when it was purc yes, provide closing stat than to buy, build, or su | sell, exchange, or otherw currencies, NFTs, and stab f yes, provide details. rovide details. ?? ivities, or other venture ent. hased? If yes, provide detement. bstantially improve you | etails. | | | | |
| HOME BUSINESS DEDUCTIONS | Yes | No N | Did you receive any in Were you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any interpolation of John Color | vestments become worthless did you exercise, any empless a reward, award, or paying financial interest in a digital did you contribute money by exest on a loan for a boat or exes on a major purchase in a home office or use your case of a sharing/gig ecoses or an interest in a partners sell a main home during the id you claim the First-Time mortgage or take a home extragge loan proceeds for put ew energy-efficient improvers | ss or were you allowee stock of ment for proper tal asset)? (Dig y April 15, 202 RV that has lied 2024, such as 2024? If yes, proper for your bustoness, corpore year? If yes, Homebuyer (quity loan? If yerposes other) | ptions during 2024? erty or services); or (b) sigital assets include cryptod 25 to an HSA for 2024? If iving quarters? If yes, provide details. siness? r (e.g. Airbnb, Uber, etc.) ration, LLC, farming act provide closing statemed Credit when it was pure yes, provide closing state than to buy, build, or su ur home? If yes, provide | sell, exchange, or otherw currencies, NFTs, and stab f yes, provide details. rovide details. ?? ivities, or other venture ent. hased? If yes, provide detement. bstantially improve you | etails. | | | | |
| HOME BUSINESS DEDUCTIONS | Yes | No N | Did you receive any in Were you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any interpolation of John Color | vestments become worthless did you exercise, any empass a reward, award, or paying financial interest in a digital and to, contribute money between on a loan for a boat or sees on a major purchase in the aritable contributions in 20 the home office or use your cases or an interest in a partner sell a main home during the id you claim the First-Time mortgage or take a home extragge loan proceeds for put ew energy-efficient improvent. | ss or were you alloyee stock of ment for propertial asset)? (Diggy April 15, 202 RV that has lied 2024, such as 2024? If yes, properties for your burnomy activity earship, corporte year? If yes, Homebuyer (quity loan? If yerposes other the ements to you alloyee stock). | ptions during 2024? erty or services); or (b) sigital assets include cryptod 25 to an HSA for 2024? If iving quarters? If yes, provide details. siness? r (e.g. Airbnb, Uber, etc.) ration, LLC, farming act provide closing statemed Credit when it was pure yes, provide closing state than to buy, build, or su ur home? If yes, provide | sell, exchange, or otherweurrencies, NFTs, and stable f yes, provide details. sovide details. self: self | etails. | | | | |
| HOME BUSINESS DEDUCTIONS | Yes | No N | Did you receive any in Were you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p Did you pay any interpolation of Did you pay sales tax Did you make any chapter Did you work from a Did you receive incomposition of Joyou own a busined Did you purchase or If you sold a home, do Did you use any mor Did you make any nor Tull-year resides | vestments become worthless did you exercise, any empass a reward, award, or paying financial interest in a digital and to, contribute money between on a loan for a boat or sees on a major purchase in the aritable contributions in 20 the home office or use your cases or an interest in a partner sell a main home during the id you claim the First-Time mortgage or take a home extragge loan proceeds for put ew energy-efficient improvent. | ss or were you alloyee stock of ment for propertial asset)? (Diggy April 15, 202 RV that has lied 2024, such as 2024? If yes, properties for your burnomy activity earship, corporte year? If yes, Homebuyer (quity loan? If yerposes other the ements to you alloyee stock). | ptions during 2024? erty or services); or (b) sigital assets include crypton 25 to an HSA for 2024? If iving quarters? If yes, provide details. siness? Ye.g. Airbnb, Uber, etc.) ration, LLC, farming act provide closing statement of the county of the cou | sell, exchange, or otherweurrencies, NFTs, and stable f yes, provide details. sovide details. self: self | etails. | | | | |

Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, 1099-NEC, 1099-K, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

| Indicate | e "T" for taxpayer, "S" for spouse, "J" for jo | oint | | | Prov | vide additional stateme | nts if mo | ore room is needed |
|-----------|--|-----------------|---------|-----------|------------|-------------------------|-----------|--------------------|
| Forms V | W-2 — Wage and Tax Statement | | | | | | | |
| T/S | Employer name | | | T/S | Employe | r name | | |
| | 1) | | | | 4) | | | |
| | 2) | | | | 5) | | | |
| | 3) | | | | 6) | | | |
| Forms 1 | 1099-INT—Interest Income | | | | | | | |
| T/S/J | Name of issuer | | | T/S/J | Name of | issuer | | |
| | 1) | | | | 4) | | | |
| | 2) | | | | 5) | | | |
| | 3) | | | | 6) | | | |
| Forms 1 | 1099-DIV—Dividends and Distributions | | | | | | | |
| T/S/J | Name of issuer | | | T/S/J | Name of | issuer | | |
| | 1) | | | | 4) | | | |
| | 2) | | | | 5) | | | |
| | 3) | | | | 6) | | | |
| Forms 1 | 1099-R—Distributions From Pensions, An | ınuities, Retii | rement | or Profit | -Sharing P | lans, IRAs, Insurance C | Contract | ts, Etc. |
| T/S | Name of issuer | | | T/S | Name of | issuer | | |
| | 1) | | | | 4) | | | |
| | 2) | | | | 5) | | | |
| | 3) | | | | 6) | | | |
| If the di | istribution is before age 59½, give a reason | to determine | if an e | exception | to penalty | applies. | | |
| Tax-Exe | empt Interest (such as municipal bonds— | include state: | ment) | | | | | |
| Payer | | \$ | | Payer | | | | \$ |
| Other I | ncome | | | | | | | |
| State ta: | x refund | | \$ | | | Unreported tips | \$ | |

| Rental income (see Rental Property Tax Organizer) |
|---|
| Sales and Exchanges Worksheet |

Social Security (taxpayer)—provide SSA-1099 or RRB-1099

Social Security (spouse)—provide SSA-1099 or RRB-1099

Business income (see Sole Proprietorship Tax Organizer)

Unemployment compensation

Gambling income—provide Form W-2G

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements.

\$

\$ \$

\$

Other

Stock sales

Sale of other property

\$ \$

\$

\$

See "Sales and Exchanges Worksheet" below.

| Description of property | Purchase date | Cost/basis | Sale date | Sale price |
|-------------------------|---------------|------------|-----------|------------|
| | | \$ | | \$ |
| | | \$ | | \$ |
| | | \$ | | \$ |

Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
- Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

Itemized Deductions Worksheet

Deductions must exceed \$14,600 Single, \$29,200 MFJ/QSS, \$21,900 HOH, or \$14,600 MFS to be a tax benefit.

| include cost fo | r dependents—do 1 | 7.5% of income to be not include any expe vith funds from an F | nses that were | | ride details of cor | \$500 in noncash cha ntributions. Rules rec all contributions. | | | |
|---------------------------------|-------------------------------------|--|-----------------|---|------------------------|--|------------------|--|--|
| Dentists | \$ | Hospitals | \$ | Monetary (cash, check, credit card) \$ | | | | | |
| Doctors | \$ | Insurance | \$ | Noncash contributions (FMV). Clothing or household items must be in good used condition or better. \$ | | | | | |
| Equipment | \$ | Prescriptions | \$ | | | | | | |
| Eyeglasses | \$ | Other | \$ | Did you transfer fu charity? Yes | ınds from an IRA No | directly to a | d. | | |
| Medical miles: | · | @ 21¢ | | charity? Yes Charitable mileage | | @ 14¢ | \$ | | |
| | | paid for full or partia | | Casualty and The | | | | | |
| State withhold | ling | | Reported on W-2 | | | cted damage or loss | | | |
| State estimated | d taxes—paid in 202 | 24 | \$ | a theft in a federall preparer. Yes | y-declared disast | ter area, provide deta | ills to your tax | | |
| Real estate tax | —residence | | \$ | 1 1 | | ons. Miscellaneous i | itemized | | |
| Real estate tax | —other | | \$ | 1 | | mitation are not dedu | | | |
| Personal prope | erty taxes | | \$ | federal return. Hov return. For use of h | | | | | |
| Property tax re | efund—received in | 2024 | \$() | provide informatio | | | | | |
| Foreign tax pa | id | | \$ | by your employer? | | | | | |
| Other | | | \$ | Dues | \$ | Subscriptions | \$ | | |
| Other | | | \$ | Investment | \$ | Supplies | \$ | | |
| Other | | | \$ | expenses | | | | | |
| | n 2024 from prior ye | | | Job education | \$ | Tax prep fees | \$ | | |
| (do not include | e interest or penaltie | es) | \$ | Job seeking | \$ | Tools | \$ | | |
| | receipts for sales tax | | Yes No | Legal fees | \$ | Uniforms | \$ | | |
| Did you purch Sales tax paid \$ | ase a car, plane, boa Purchase p | | Yes No | Licenses | \$ | Union dues | \$ | | |
| | | | | Safety equipment | \$ | Other | \$ | | |
| use or rental-u | | rest paid for full or p ng business use of th on and ID numbers. | | Other Deduction AGI limitation. | s. The following | deductions are not s | ubject to the 2% | | |
| Main home | | Equity loan | \$ | Gambling losses | \$ | Federal estate tax on IRD | \$ | | |
| Second home | \$ | Equity loan | \$ | Impairment- | \$ | Other | \$ | | |
| Points | \$ | Investment interest | \$ | related expenses | | | | | |
| Other D | eductions o | r Question | S | | | | | | |

- **Notes:** Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
 - Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
 Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet

| \$ |
|--------------|
| \$ |
| \$ |
| \$ |
| \$ |
| \$ |
| \$ |
| Ask preparer |
| Ask preparer |
| \$ |
| |

| Estimated Tax Payments — Tax Year 2024 | | | | | | | | | |
|--|-----------|---------|-----------|-------|--|--|--|--|--|
| Installment | Date paid | Federal | Date paid | State | | | | | |
| First | | \$ | | \$ | | | | | |
| Second | | \$ | | \$ | | | | | |
| Third | | \$ | | \$ | | | | | |
| Fourth | | \$ | | \$ | | | | | |
| Amount applied from 2023 overpayment | | \$ | | \$ | | | | | |
| Total | | \$ | | \$ | | | | | |

Tax Preparation Checklist

Please provide the following documentation:

All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.

Form 1095-A (for health insurance purchased through a public exchange/marketplace), Form 1095-B (for health insurance purchased outside of a public exchange), or Form 1095-C (for employer-provided health insurance coverage).

If you are a new client, provide copies of last year's tax returns.

The completed Individual Income Tax Organizer. *Note:* If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."

Copy of the closing statement if you bought, sold, or refinanced real estate.

Mileage amounts for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.

Detail of estimated tax payments made, if any.

Income and deductions categorized on a separate sheet for business or rental activities.

List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions. Copy of all acknowledgement letters received from charitable organizations for contributions made in 2024.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the returns carefully before signing to make sure the information is correct.
- Fees must be paid before your tax returns are delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer may be required for preparation of returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a duplicate copy in the future.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities. For a joint return, both taxpayers must sign.

| Taxpayer | Spouse | Date |
|----------|--------|------|

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your express written permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Sole Proprietorship Tax Organizer

| Sole Proprie | etor General Informati | ion | | | | | |
|----------------|------------------------------|---------------------|---------------------------------------|--------------------|-----------------|-----------------------------|-----------------|
| Name of sole | e proprietor | | | | | | |
| Business nar | ne (if different) | | | | | EIN (if applicable) | |
| Business add | dress (if different from ho | me address) | | | | l | |
| Principal bus | siness activity | | Date bus | siness started | | Date business closed | l |
| Principal pro | oduct or service | | | | | | |
| Yes No | Was the primary purp | oose of the busir | ness activity to realize a pro | fit? | | | |
| Yes No | Did you materially pa | articipate (involv | ved in a regular, continuous | s, and substantial | l basis) in | the operation of this b | ousiness? |
| Yes No | Has the business repo | orted any losses | in prior years? | | | | |
| Accounting | method: Cash Ad | ccrual Other | (specify) | | | | |
| Yes No | Does the business file | under a calenda | ar year? (If no, list the fiscal y | jear.) | | | |
| Sole Proprie | etor Specific Question | ıs | | | | | |
| Yes No | Did you pay any fam | ily members for | business services? | | | | |
| Yes No | Did you make any pa | yments of \$600 | or more to subcontractors, | attorneys, accour | ntants, dii | rectors, etc.? | |
| | If Yes, did you issue I | Form 1099-NEC? | List name and Social Securit | y Number (SSN) f | for each pe | erson to whom you paid \$ | 6600 or more. |
| | Name | | | - | | SSN | |
| | Name | | | | | SSN | |
| Yes No | Did you make, or do | you plan to mak | e, any contributions to a se | lf-employed retir | rement pl | lan? | |
| | Type of plan | | | | | Amount contributed | \$ |
| Yes No | Did you pay for your | own health/de | ntal insurance? If Yes, provid | le amount of premi | iums paid | during the year. | \$ |
| Yes No | Did you have any em | ployees? | | | | | |
| Yes No | Did you have any bar | rtering transaction | ons in 2024? | | | | |
| Yes No | Did you have a Paych | neck Protection I | Program (PPP) loan that wa | s forgiven in 202 | 4? | | |
| Sole Proprie | etor Business Income | | | | | | |
| Gross receipt | ts or sales (if you received | l Forms 1099-NE | C or 1099-K, list name of paye | r and amount sepa | rately fron | n gross receipts or sales) | \$ |
| Form 1099 | -NEC | \$ | Form 1099-K | | | \$ | |
| Total of all F | orms 1099-NEC and 109 | 99-K received | · | | | | \$ |
| Returns (casl | n or credit refunds) and | allowances (dise | counts or reductions in selli | ng price) | | | \$() |
| Other incom | e (not included in gross r | eceipts above) | | | | | \$ |
| | | | (instead of Form W-2) if yo | | | | |
| | | | Profit or Loss From Business | s, claim any expe | nses asso | ciated with the incom | e received, and |
| | f-employment (SE) tax | | | | | | |
| | | | rers, wholesalers, and busine | sses that make, bu | y, or sell g | goods) | I |
| | the beginning of the yea | | | | | | \$ |
| | ss costs of items withdr | awn for persona | l use | | | | \$ |
| Cost of labor | | | | | | | \$ |
| Materials and | ** | | | | | | \$ |
| | the end of the year | | | | | | \$ |
| | etor Business Expens | | | | | | I |
| Advertising | | \$ | Management fees | | \$ | Wages* | \$ |
| Bad debts | | \$ | Meals – business | | \$ | Other | \$ |
| Bank charges | | \$ | Office supplies | | \$ | | \$ |
| Business licer | | \$ | Start-up costs (first year of ba | | \$ | | \$ |
| Commissions | | \$ | Pension and profit-sharing | | \$ | | \$ |
| Contract labo | | \$ | Rent or lease – car, machine | | \$ | | \$ |
| | nefit programs | \$ | Rent or lease – other busine | ess property | \$ | | \$ |
| | alth care plans | \$ | Repairs and maintenance | | \$ | | \$ |
| | nt (not deductible) | \$ | Supplies (not included in inv | entory cost) | \$ | | \$ |
| Gifts | | \$ | Taxes – payroll* | | \$ | | \$ |
| | her than health insurance) | \$ | Taxes – property | | \$ | | \$ |
| Interest – mo | | \$ | Taxes – sales | | \$ | | \$ |
| Interest – oth | | \$ | Taxes – state | | \$ | | \$ |
| Internet servi | | \$ | Telephone | | \$ | | \$ |
| | ofessional services | \$ 040 Forms 041 | Utilities Form 1096, Form 1099-NEC | C Earn- 1000 Mg | \$ **C and a | avv atata too for the Color | \$ |
| r rovide coi | oies of corm vv-3. Form | 1740, FORM 941. | FORTH TUYO, FORM TUYY-INEC | corm 1099-IVHS | w.andai | uv state tax forms filed | |

| Other Business | s Expenses – <i>L</i> | ist out type and expens | se amount | | | | | | |
|--|--|--|--|-----------------------|--|--|--|--|---|
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | | | \$ | | | | | \$ | |
| | (use a separate fo | orm for each vehicle) | | | | | | | |
| Make/Model | | | | | Date car | placed in serv | ice | | |
| | | personal use during | | | | | | | |
| | | spouse) have any otl | her cars for person | al use? | | trade in your | | | lo |
| | Oo you have evi | | | | Cost of | trade-in | Trade-in | value | |
| Yes No Is | s your evidence | | | | \$ | | \$ | | |
| | | Mileage | | | | | Actual Expens | es | |
| Beginning of ye | | | | | Gas/oil | | \$ | | |
| End of year odo | | | | | Insuran | | \$ | | |
| Business mileag | | | | | | fees/tolls | \$ | | |
| Commuting mil | leage | | | | | tion/fees | \$ | | |
| Other mileson | | | | | Repairs | | \$ | | |
| Generally, you opurposes. Howe then choose bet | ever, to use the ween either the | ne standard mileage standard mileage ra standard mileage ra | te, it must be used | in the f | irst year t | | | | |
| purposes. Howe then choose bet Travel Expense • Meals. You can home on busin | ever, to use the tween either the es n deduct the cos ness. You can us | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actua veling away from your meals or the | • Tra | vel/Lodg | ing. You can diveling away fi | ble for busine | ss. In later | years, you ca |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busin | ever, to use the tween either the ess. n deduct the cosness. You can us I allowance per | standard mileage ra standard mileage ra st of meals while trav | te, it must be used te method or actua veling away from your meals or the | • Tra per Inc | vel/Lodg | ing. You can diveling away from the transfer tra | ble for busine | ss. In later linary and ne for busi fare, taxi, lo | l necessary exness purpose odging, etc. |
| Generally, you opurposes. Howethen choose bet Travel Expense • Meals. You can home on busin standard meal | ever, to use the tween either the ess. n deduct the cosness. You can us I allowance per | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. | • Tra per Inc | vel/Lodg uses of tra | ing. You can diveling away from the transfer tra | ble for busine | ss. In later linary and ne for busi fare, taxi, lo | l necessary exness purpose odging, etc. |
| Generally, you opurposes. Howethen choose bet Travel Expense • Meals. You can home on busin standard meal | ever, to use the tween either the ess. n deduct the cosness. You can us I allowance per | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. | • Tra per Inc | vel/Lodg uses of tra | ing. You can diveling away from the transfer tra | ble for busine | ss. In later linary and ne for busi fare, taxi, lo | years, you ca |
| Generally, you opurposes. Howethen choose bet Travel Expense • Meals. You can home on busin standard meal | ever, to use the tween either the ess. n deduct the cosness. You can us I allowance per | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. | • Tra per Inc | vel/Lodg uses of tra | ing. You can diveling away from the transfer tra | ble for busine | ss. In later linary and ne for busi fare, taxi, lo | l necessary exness purpose odging, etc. |
| Generally, you opurposes. Howethen choose bet Travel Expense • Meals. You can home on busin standard meal | ever, to use the tween either the ess. n deduct the cosness. You can us I allowance per | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. | • Tra | vel/Lodg uses of tra | ing. You can diveling away from the transfer tra | ble for busine | ss. In later linary and ne for busi fare, taxi, lo | l necessary exness purpose odging, etc. |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for page 1). | ever, to use the tween either the ess. In deduct the commess. You can use all allowance per tween diem. | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. | • Tra | vel/Lodg uses of tra | ing. You can diveling away from the transfer tra | ble for busine | ss. In later linary and ne for busi fare, taxi, lo | l necessary exness purpose odging, etc. |
| Generally, you of purposes. Howethen choose bet Travel Expense Meals. You can home on busing standard meal City visited (for purpose) Travel expenses | ever, to use the tween either the ess. In deduct the commess. You can use all allowance per tween diem. | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city | • Tra per Inc | vel/Lodg uses of trailuded exp | ing. You can develing away from the transper diem) | leduct the order on your hone portation, air | ss. In later linary and ne for busi fare, taxi, lo | l necessary exness purpose odging, etc. |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purpose) Travel expenses Airfare | ever, to use the tween either the es. In deduct the commess. You can use all allowance per tween diem. | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ | • Tra per Inc | vel/Lodg uses of trailuded exp | ing. You can diveling away from the transfer tra | leduct the order on your hone portation, air | dinary and the for businer, taxi, left | l necessary exness purpose odging, etc. |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purpose) Travel expenses Airfare Bus, train, taxi | ever, to use the tween either the essential of the connection of t | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ | • Tra per Inc | vel/Lodg uses of trailuded exp | ing. You can develing away from the transper diem) | leduct the order on your hone portation, air | dinary and the for businare, taxi, left # | I necessary enness purpose odging, etc. |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purposes) Travel expenses Airfare Bus, train, taxi Entertainment (| ever, to use the tween either the essential of the connection of t | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ | • Tra per Inc | vel/Lodg uses of trailuded exp | ing. You can develing away from the transper diem) | leduct the order on your hone portation, air | dinary and the for businare, taxi, let # | I necessary enness purpose odging, etc. |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purposes) Travel expenses Airfare Bus, train, taxi Entertainment (Lodging | ever, to use the tween either the ess. In deduct the cosmess. You can use all allowance per ever diem) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ | • Tra per Inc | vel/Lodg uses of trailuded exp | ing. You can develing away from the transper diem) | leduct the order on your hone portation, air | dinary and the for busing are, taxi, left are, | I necessary enness purpose odging, etc. |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purpose) Travel expenses Airfare Bus, train, taxi Entertainment (Lodging Parking and tol) | ever, to use the tween either the ess. In deduct the composes. You can use all allowance per diem) (not deductible) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ \$ | • Tra per Inc | vel/Lodg uses of trailuded exp | ing. You can develing away from the transper diem) | leduct the order on your hone portation, air | dinary and the for busing are, taxi, let a see the see | I necessary eness purpose odging, etc. of days in city |
| Generally, you of purposes. Howe then choose bet Travel Expense. • Meals. You can home on busing standard meal City visited (for purposes). Travel expenses. Airfare. Bus, train, taxion Entertainment (Lodging Parking and tollow purposes). However, we have a suppose to the purpose of the pu | ever, to use the tween either the corness. You can us all allowance per tween diem) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y diem, which can var | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ \$ \$ \$ | • Tra per Inc City vi | vel/Lodg nses of tra luded exp isited (for p | ing. You can develing away from the care diem) | ble for busine leduct the order om your hon aportation, airs below) | dinary and the for busing are, taxi, later | I necessary eness purpose odging, etc. of days in city |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purposes) Travel expenses Airfare Bus, train, taxi Entertainment (Lodging Parking and toll Meals (actual recompared) | ever, to use the tween either the corness. You can us all allowance per tween diem) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ \$ \$ \$ | • Tra per Inc City vi | vel/Lodg nses of tra luded exp isited (for p | ing. You can diveling away from ses are transper diem) | leduct the order om your honoportation, air selection. | ss. In later dinary and ne for busi fare, taxi, le \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | l necessary enness purpose odging, etc. of days in city |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purposes) Travel expenses Airfare Bus, train, taxi Entertainment (Lodging Parking and toll Meals (actual recompared) | ever, to use the tween either the corness. You can us all allowance per tween diem) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y diem, which can var | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ \$ \$ \$ | • Tra per Inc City vi | vel/Lodg nses of tra luded exp isited (for p | ing. You can diveling away from ser diem) Deenses (describe that have a useful Cost | leduct the order om your honoportation, air selection. | dinary and the for busing are, taxi, later | l necessary enness purpose odging, etc. of days in city |
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| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purposes) Travel expenses Airfare Bus, train, taxi Entertainment (Lodging Parking and toll Meals (actual recompared) | ever, to use the tween either the corness. You can us all allowance per tween diem) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y diem, which can var | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ \$ \$ \$ | • Tra per Inc City vi | vel/Lodg nses of tra luded exp isited (for p | ing. You can developed away from the car is available. You can developed away from the car diem.) Deenses (describe away from the car diem) Deenses (describe away from the car diem) Cost \$ | ble for busine leduct the order om your hon sportation, air selection. | ss. In later dinary and ne for busi fare, taxi, le \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | I necessary eness purpose odging, etc. of days in city |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purposes) Travel expenses Airfare Bus, train, taxi Entertainment (Lodging Parking and toll Meals (actual recompare) | ever, to use the tween either the corness. You can us all allowance per tween diem) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y diem, which can var | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ \$ \$ \$ | • Tra per Inc City vi | vel/Lodg nses of tra luded exp isited (for p | ing. You can develing away from the care diem. Deenses (describe content of the | ble for busine leduct the order om your hon sportation, air selection. | ss. In later dinary and ne for busi fare, taxi, le \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | I necessary e ness purpose odging, etc. of days in city |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purposes) Travel expenses Airfare Bus, train, taxi Entertainment (Lodging Parking and toll Meals (actual recompared) | ever, to use the tween either the corness. You can us all allowance per tween diem) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y diem, which can var | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ \$ \$ \$ | • Tra per Inc City vi | vel/Lodg nses of tra luded exp isited (for p | ing. You can develing away from the car is availated away from the car are transported as a control of the car is a control of the car is available to control of the car i | ble for busine leduct the order om your hon sportation, air selection. | ss. In later dinary and ne for busi fare, taxi, le \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | I necessary e ness purpose odging, etc. of days in city |
| Generally, you of purposes. Howe then choose bet Travel Expense • Meals. You can home on busing standard meal City visited (for purposes) Travel expenses Airfare Bus, train, taxi Entertainment (Lodging Parking and toll Meals (actual recompare) | ever, to use the tween either the corness. You can us all allowance per tween diem) | standard mileage ra standard mileage ra st of meals while trav se the actual cost of y diem, which can var | te, it must be used te method or actual veling away from your meals or the y by location. # of days in city \$ \$ \$ \$ \$ \$ \$ | • Tra per Inc City vi | vel/Lodg nses of tra luded exp isited (for p | ing. You can diveling away from ser diem) Deenses (describe) Deenses (describe) Cost \$ \$ \$ \$ | ble for busine leduct the order om your hon sportation, air selection. | ss. In later dinary and ne for busi fare, taxi, le \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | I necessary e ness purpose odging, etc. of days in city |
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Depreciation. Depreciation is the annual deduction that allows you to recover the cost or other basis of your business property over a certain number of years. Depreciation starts when you first use the property in your business. It ends when you either take the property out of service, deduct all your depreciable cost or basis, or no longer use the property in your business. The IRS has outlined a useful life (a set number of years) for most assets.

| Equipment Sold or Disposed of During Year | | | | |
|---|---------------------|-----------|-------------------|-----------|
| Asset | Date out of service | Date sold | Selling price/FMV | Trade-in? |
| | | | \$ | |
| | | | \$ | |
| | | | \$ | |
| | | | \$ | |

Disposition of Property. A disposition of property occurs when you sell property for cash or other property, you exchange property for other property, you transfer property to satisfy a debt, you abandon property, your bank forecloses or repossesses your property, or your property is damaged, destroyed, or stolen and you receive property or money in payment.

Business Use of the Home

Area of home must be used regularly and exclusively for business except for storage of inventory or daycare.

Note: Managing rental activities or investments does not qualify for business use of the home.

| All Taxpayers | | For Daycare Only | | |
|--|--|---------------------------|------------|--|
| A) Business use area (square footage) | | 1) Hours used for daycare | | |
| B) Total area of home (square footage) | | 2) Total hours in year | 8,784 hrs. | |

Enter below only the expenses paid during the period the home was used for business.

Direct expenses benefit only the business use portion of the home. This includes painting or repairs exclusively for the business area.

Indirect expenses are for keeping up and running the entire home, such as mortgage interest and property taxes.

If you bought or sold your home during 2024, copy this worksheet and fill out one for each home.

| | Direct | Indirect | | Direct | Indirect |
|----------------------------------|------------|----------|--------------------------|--------|----------|
| Mortgage interest | \$ | \$ | Repairs and maintenance | \$ | \$ |
| Property taxes | \$ | \$ | Utilities | \$ | \$ |
| Insurance | \$ | \$ | Other | \$ | \$ |
| Rent | \$ | \$ | Other | \$ | \$ |
| Depreciation of the Home | • | | • | | |
| Lower of cost or fair market val | ue of home | \$ | Improvements? | Yes No | |
| Value of land | | \$ | Casualty losses in 2024? | Yes No | |

1) Exclusive Use Test—Business Use of Home

The exclusive use test is met if an area of the home is used only for business. The area can be a room or other separately identifiable space. The space does not need to be marked off by a permanent partition. This test is not met if you use the area both for business and for personal purposes, such as a den used for business during the day and TV viewing during the evening.

The exclusive use test is not required for:

- An area used on a regular basis for storage of inventory or product samples.
- A home used as a daycare facility.

Storage of inventory or product samples—exception to exclusive use test. If you use part of a home for business to store inventory or product samples, you are not required to meet the exclusive use test. However, you must meet all the following tests.

- You are in the business of selling products at wholesale or retail.
- The inventory or product samples are kept in the home for use in the business.
- Your home is the only fixed location of the business.
- The storage space is used on a regular basis.
- The storage space is a separately identifiable space suitable for storage.

2) Regular Use Test—Business Use of Home

The regular use test means you must use a specific area of the home for business on a regular basis. Incidental or occasional business use is not regular use. All facts and circumstances are considered in determining whether the business use is regular.

3) Trade or Business Use Test—Business Use of Home

To satisfy the trade or business use test, the portion of the home used for business must be used in connection with a trade or business. If the business use is for a profit-seeking activity that is not a trade or business, the deduction is not allowed.

4) Principal Place of Business Test—Business Use of Home

A trade or business can have more than one location. To qualify for a business use of home deduction, the home must be the principal place of business for that trade or business. To make this determination, the following are considered.

- The relative importance of the activities performed at each place where business is conducted, and
- The amount of time spent at each place where business is conducted.

A home office qualifies under this test if:

- The home office is used exclusively and regularly for administrative or management activities of the trade or business.
- There is no other fixed location where substantial administrative or management activities are conducted.

Self-Employment (SE) Tax

- SE tax is a Social Security and Medicare tax primarily for individuals who are self-employed. It is similar to the Social Security and Medicare tax withheld from the pay of most wage earners. Your payments of SE tax contribute to your coverage under the Social Security system. Social Security coverage provides you with retirement benefits, disability benefits, survivor benefits, and hospital insurance (Medicare) benefits.
- You must pay SE tax if your net earnings from self-employment were \$400
 or more, or you had church employee income of \$108.28 or more. The SE
 tax rules apply no matter how old you are and even if you are already
 receiving Social Security or Medicare benefits.
- The SE tax rate on net earnings is 15.3% (12.4% for Social Security plus 2.9% for Medicare). Only the first \$168,600 (2024) of combined wages, tips, and net earnings is subject to the 12.4% Social Security part of SE tax.

Rental Property Tax Organizer

Rental Income and Expenses

Indicate type of property as 1-Single Family Residence, 2-Multi-Family Residence, 3-Vacation/Short-Term Rental, 4-Commercial, 5-Land, 6-Self-Rental, or 7-Other (describe).

| | Property A | | Property B | | Property C | |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Address of property: | | Address of property: | | Address of property: | |
| | | | | | | |
| | | | | | | |
| | Туре | | Туре | | Туре | |
| | Any personal us | se? Yes No | Any personal us | se? Yes No | Any personal us | se? Yes No |
| | Fair Rental Days | Personal Use Days | Fair Rental Days | Personal Use Days | Fair Rental Days | Personal Use Days |
| | | | | | | |
| Date placed in service | | | | | | |
| Rents received | \$ | | \$ | | \$ | |

Security deposits. A security deposit is not included in rental income if you plan to return it to the tenant at the end of the lease. If any amount is forfeited by the renter during the year, include that amount as rental income.

| | <u> </u> | |
|---------------------------------|----------|----------|
| Expenses | | |
| Advertising | \$ | \$ \$ |
| Auto and travel | \$ | \$ \$ |
| Cleaning and maintenance | \$ | \$ \$ |
| Commissions | \$ | \$ \$ |
| Insurance | \$ | \$ \$ |
| Legal and professional fees | \$ | \$ \$ |
| Management fees | \$ | \$ \$ |
| Mortgage interest paid to banks | \$ | \$ \$ |
| Other interest | \$ | \$ \$ |
| Repairs | \$ | \$ \$ |
| Supplies | \$ | \$ \$ |
| Taxes | \$ | \$ \$ |
| Utilities | \$ | \$ \$ |
| Other (list) | \$ | \$ \$ |
| | \$ | \$ \$ |
| | \$ | \$ \$ |

Property Information

If this is your first year with our firm, please provide a depreciation schedule for all property placed in service before 2023.

Property Purchased. Treat the cost of improvements made to real property as the purchase of a new asset.

| Asset | Date purchased | Cost | Date placed in service |
|-------|----------------|------|------------------------|
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |

| Property Sold or | Taken Out of Service |
|------------------|----------------------|
|------------------|----------------------|

| Asset | Date sold or taken out of service | Selling price | Trade in? |
|-------|-----------------------------------|---------------|-----------|
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |