

Kaelber, Billmyer & Kaelber, LLC

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Henry V. Kaelber, CPA, CFP, CGMA

Max Billmyer, CPA

Michael H. Kaelber

January 4, 2024

Dear New Client,

Thank you for considering working with our firm this year. Despite the many potential challenges, you may have encountered, we hope that the past year was happy and prosperous for you. And we are looking forward to assisting with your tax compliance.

Beginning January 1, 2024, because of the Corporate Transparency Act of 2021 (“CTA”), there is a new filing requirement for persons who own or control a corporation, limited liability company (LLC), and other types of legal entities created by filing with a Secretary of State or equivalent official. With this year’s engagement letter and tax organizer package, we have created a Client Advisory Notice that is meant to provide a preliminary overview of the provisions in the CTA to consider as the implementation period approaches. Other than alerting you to and providing a copy of our Client Advisory Notice, we are unable to advise or assist your compliance with this new reporting requirement as it could be deemed engaging in an unauthorized practice of law. So that you may comply with this new reporting requirement, we advise you to seek guidance from qualified legal counsel.

In addition to this important Client Advisory Notice, we have included our Tax Information Update as well as our firm’s Engagement Letter. The Engagement Letter explains the tax preparation and planning services we will provide to you. Each year, we are required to obtain a signed copy of this Engagement Letter to provide services to you. Please sign, date, and return a copy of the Engagement Letter and keep a copy for your records.

Also included is a Tax Organizer to aid you in gathering information necessary to prepare your Individual income tax returns. Complete only the items that seem applicable to you. If you have prepared other schedules, please refer to them in the Tax Organizer and forward them as well. **A completed Tax Organizer lessens the likelihood of errors or omissions occurring in the preparation of your tax return.**

Please be advised that the Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. All tax information returns are reported to

the IRS and mailed to you in an envelope that should be clearly marked “IMPORTANT TAX DOCUMENTS ENCLOSED”. All such tax information returns should be submitted with this completed Tax Organizer.

The filing deadline for your Individual return is 4/15/2024. Your completed Tax Organizer and all supporting information needs to be received no later than 3/10/2024. Any information received after that date may require an extension of time. The extended filing deadline for your return is 10/15/2024.

If an extension of time to file is required, any tax that may be due with a return must be paid with that extension. Any taxes not paid by the 4/15/2024 filing deadline may be subject to late payment penalties and interest.

When you have gathered all your tax information, please return the signed Engagement Letter, along with your completed Tax Organizer and various tax related documentation. Should you have questions regarding any items, please do not hesitate to contact us.

Thank you for allowing us this opportunity to serve you. Also, if any of your friends or associates seek to work with a CPA firm like ours, please send them our way. Your referrals are greatly appreciated and anyone you send to us will be treated with the utmost respect and courtesy.

Sincerely,

Kaelber, Billmyer & Kaelber, LLC

Enc.

Kaelber, Billmyer & Kaelber, LLC (KBK)
Client Advisory Notice

Corporate Transparency Act – New Beneficial Ownership
Information Reporting Requirement

Introduction:

The Corporate Transparency Act (“CTA”) was enacted January 1, 2021, as part of the National Defense Act, being the most significant reformation of the Bank Secrecy Act and related anti-money laundering rules since the U.S. Patriot Act.

The CTA requires the disclosure of the Beneficial Ownership Information (“BOI”) from persons who own or control certain created entities. It is predicted that more than 32 million businesses will be required to comply with this reporting requirement.

The CTA is not a part of the tax code. Instead, it is a part of the Bank Secrecy Act, a set of federal laws that require record-keeping and report filing on certain types of financial transactions. Under the CTA, BOI reports will not be filed with the IRS, but will be with the US Department of Treasury’s Financial Crimes Enforcement Network (FinCEN). This is the same agency that foreign bank account reports (FBAR) are filed with.

While the final rules for compliance and reporting obligations have been issued and timelines set, there are still many uncertainties, concerns, and potential pitfalls about these new requirements. Penalties for failure to comply are onerous.

There has been much discussion and debate within the accounting community about whether CPAs are able to provide guidance and advice to their clients regarding whether an exemption applies or to ascertain whether legal relationships constitute beneficial ownership. The overarching concern is that CPAs and non-attorney tax professionals aiding clients in this arena could be considered engaging in the unauthorized practice of law (“UPL”). As each state has its own definitions of what services are considered UPL, this is an area of some risk to the accounting profession.

As of the date of this writing, no state has yet to provide clarity as to whether providing advice to clients regarding the CTA would, or would not, be viewed as UPL. From a risk management perspective, our professional liability insurer has indicated that currently, we may only notify clients of the new CTA requirements. As such, we strongly encourage our clients to seek guidance from qualified legal counsel as it relates to advice regarding complying with the CTA and for the filing of beneficial ownership reporting.

This Client Advisory Notice is meant to provide a preliminary overview of the provisions in the CTA to consider as the implementation period approaches.

Kaelber, Billmyer & Kaelber, LLC (KBK)

Client Advisory Notice

What entities are required to comply with the CTA's BOI reporting requirement?

Entities organized both inside the U.S. and outside the U.S. may be subject to the CTA's reporting requirements. Domestic companies required to report include corporations, limited liability companies (LLCs) or any similar entity created by the filing of a document with a secretary of state or any similar office under the law of a state or Indian tribe.

Domestic entities that are not created by the filing of a document with a secretary of state or similar office do not seem to be required to report under the CTA.

Foreign companies required to report under the CTA include corporations, LLCs or any similar entity that is formed under the law of a foreign country and registered to do business in any state or tribal authority by filing a document with a secretary of state or any similar office.

Are there any exemptions from the filing requirements?

There are 23 categories of exemptions. Included in the exemptions list are publicly traded companies, banks and credit unions, securities brokers/dealers, public accounting firms that provide audit services to publicly traded companies, tax-exempt entities, and certain inactive entities, among others. Please note these are not blanket exemptions and many of these entities are already heavily regulated by the government and thus already disclose their BOI to a government authority.

In addition, certain "large operating entities" are exempt from filing. To qualify for this exemption, the company must:

- a) Employ more than 20 people in the U.S.; **and**
- b) Have reported gross revenue (or sales) of over \$5M on the prior year's tax return; **and**
- c) Be physically present in the U.S.

Who is a beneficial owner?

Any individual who, directly or indirectly, either:

- Exercises "substantial control" over a reporting company, or
- Owns or controls at least 25 percent of the ownership interests of a reporting company

An individual has substantial control of a reporting company if they direct, determine or exercise substantial influence over important decisions of the reporting company. This includes any senior officers of the reporting company, regardless of formal title or if they have no ownership interest in the reporting company.

The detailed CTA regulations define the terms "substantial control" and "ownership interest" further.

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Client Advisory Notice

When must companies file?

There are different filing time limits depending on when an entity is registered/formed or if there is a change to the beneficial owner's information.

- New entities (created/registered after 12/31/23) — must file within 30 days.
 - There is proposed rulemaking allowing for new entities created in 2024 only to extend the 30-day time limit to 90 days.
- Existing entities (created/registered before 1/1/24) — must file by 1/1/25.
- Reporting companies that have changes to previously reported information or discover inaccuracies in previously filed reports — must file within 30 days.

What sort of information is required to be reported?

Companies must report the following information: full name of the reporting company, any trade name or doing business as (DBA) name, business address, state or Tribal authority of formation, and an IRS taxpayer identification number (TIN).

Additionally, information on the beneficial owners of the entity and for newly created entities, the company applicants of the entity is required. This information includes — name, birthdate, address, and unique identifying number and issuing authority from an acceptable identification document (e.g., a driver's license or passport) and an image of such document.

Understand your reporting requirement.

Penalties for willfully not following the BOI reporting requirement can result in criminal and civil penalties of \$500 per day and up to \$10,000 with up to two years of jail time. As always, planning can help you comply and understand your filing obligations.

The latest information about this requirement may be found at this link www.fincen.gov/boi.

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January 4, 2024

Tax Update

A Snapshot of Tax Laws That May Impact Your Return

As we wrap up 2023, I'm happy to report that a divided Congress has not generated any new tax legislation. However, prior tax acts legislation had some planned changes that occur over time. In addition to these legislative adjustments, the IRS has also made the annual inflation adjustments for many tax provisions that impact tax years 2023 and 2024.

We'll try to make this year's update brief and cover some of the more common items that may impact your 2023 tax year returns and help you plan for the 2024 tax year. We'll also review some other items for your consideration.

The tax items for tax years 2023 and 2024 considered to be of greatest interest to most taxpayers include the following dollar amounts:

- The standard deduction for married couples filing jointly for 2023 rose to \$27,700 and rises to \$29,200 for 2024. For single taxpayers and married individuals filing separately, the standard deduction rose to \$13,850 and rises to \$14,600 for 2024. And for heads of households, the standard deduction rose to \$20,800 and rises to \$21,900 for 2024.
- **Marginal Rates:** For tax year 2023, the top tax rate remains 37% for individual single taxpayers with incomes greater than \$578,125 (\$693,750 for married couples filing jointly). The other rates are:
 - 35% for incomes over \$231,250 (\$462,500 for married couples filing jointly);
 - 32% for incomes over \$182,100 (\$364,200 for married couples filing jointly);
 - 24% for incomes over \$95,375 (\$190,750 for married couples filing jointly);
 - 22% for incomes over \$44,725 (\$89,450 for married couples filing jointly);
 - 12% for incomes over \$11,000 (\$22,000 for married couples filing jointly)
 - The lowest rate is 10% for incomes of single individuals with incomes of \$11,000 or less (\$22,000 for married couples filing jointly).

- **Marginal rates:** For tax year 2024, the top tax rate remains 37% for individual single taxpayers with incomes greater than \$609,350 (\$731,200 for married couples filing jointly).
 - The other rates are:
 - 35% for incomes over \$243,725 (\$487,450 for married couples filing jointly)
 - 32% for incomes over \$191,950 (\$383,900 for married couples filing jointly)
 - 24% for incomes over \$100,525 (\$201,050 for married couples filing jointly)
 - 22% for incomes over \$47,150 (\$94,300 for married couples filing jointly)
 - 12% for incomes over \$11,600 (\$23,200 for married couples filing jointly)
 - The lowest rate is 10% for incomes of single individuals with incomes of \$11,600 or less (\$23,200 for married couples filing jointly).
- The Alternative Minimum Tax exemption amount for tax year 2023 is \$81,300 and begins to phase out at \$578,150 (\$126,500 for married couples filing jointly for whom the exemption begins to phase out at \$1,156,300). The Alternative Minimum Tax exemption amount for tax year 2024 is \$85,700 and begins to phase out at \$609,350 (\$133,300 for married couples filing jointly for whom the exemption begins to phase out at \$1,218,700).
- The tax year 2023 maximum Earned Income Tax Credit amount is \$7,430 for qualifying taxpayers who have three or more qualifying children, up from \$6,935 for tax year 2022. The tax year 2024 maximum Earned Income Tax Credit amount is \$7,830 for qualifying taxpayers who have three or more qualifying children.
- For tax year 2023, the monthly limitation for the qualified transportation fringe benefit and the monthly limitation for qualified parking increases to \$300, up \$20 from the limit for 2022. For tax year 2024, the monthly limitation for the qualified transportation fringe benefit and the monthly limitation for qualified parking increases to \$315.
- For the taxable years beginning in 2023, the dollar limitation for employee salary reductions for contributions to health flexible spending arrangements increases to \$3,050 (\$3,200 in 2024). For cafeteria plans that permit the carryover of unused amounts, the maximum carryover amount is \$610 (\$640 in 2024).
- The HSA contribution limits for 2023 are \$3,850 for self-only coverage and \$7,750 for family coverage. The HSA contribution limits for 2024 are \$4,150 for self-only coverage and \$8,300 for family coverage. Those 55 and older can contribute an additional \$1,000 as a catch-up contribution.
- For tax year 2023, the foreign earned income exclusion is \$120,000 up from \$112,000 for tax year 2022 and is \$126,500 for 2024.
- Estates of decedents who die during 2023 have a basic exclusion amount of \$12,920,000, up from a total of \$12,060,000 for estates of decedents who died in 2022. Then, this basic exclusion amount rises to \$13,610 for estates of decedents who die in 2024.
- The annual exclusion for gifts increases to \$17,000 for calendar year 2023, up from \$16,000 for calendar year 2022. Then, this annual gift exclusion amount rises to \$18,000 in 2024.

Energy Efficient Home Improvement Credit

Starting in 2023 through 2032, this credit will be equal to 30 percent of the costs of all eligible home improvements made during the year. Additionally:

- The \$500 lifetime limit on the total credit amount will be replaced with a \$1,200 annual limit.
- The annual limits for specific types of qualifying improvements will be:
 - \$150 for home energy audits.
 - \$250 for any exterior door (\$500 total for all exterior doors) that meet applicable Energy Star requirements.
 - \$600 for exterior windows and skylights that meet Energy Star most efficient certification requirements.
 - \$600 for other qualified energy property, including central air conditioners; electric panels and certain related equipment; natural gas, propane, or oil water heaters; oil furnaces; water boilers.
 - \$2,000 for heat pump and heat pump water heaters; biomass stoves and boilers. This category of improvement is not limited by the \$1,200 annual limit on total credits or the \$600 limit on qualified energy property.
 - Roofing will no longer qualify.

Residential Clean Energy Credit

This credit applies through 2034 and relates to the costs of new clean energy property including: solar electric panels, solar water heaters, wind turbines, geothermal heat pumps, fuel cells and battery storage technology with a capacity of at least three kilowatt hours.

Amount of Credit:

- 30 percent for 2023-2032.
- 26 percent for 2033; and
- 22 percent for 2034.

Clean Vehicle Credits

If you place in service a new plug-in electric vehicle (EV) or fuel cell vehicle (FCV) in 2023 or after, you may qualify for a clean vehicle tax credit of up to \$7,500.

At the time of sale, a seller must give you information about your vehicle's qualifications. Sellers must also register online and report the same information to the IRS. If they don't, your vehicle won't be eligible for the credit.

Other Items That May Impact Your Tax Filing

Some Business Meals Move Back to 50% Deductible

For tax years 2021 and 2022, all business meals were 100% deductible. Starting in 2023, some business meals are now 50% deductible.

Meals that are 100% deductible include:

- Food for employee events (office parties, team building events, etc.)
- Meals provided for the convenience of the employer. Examples are meals provided while employees work late (so they don't have to leave and get food).

Meals that are 50% deductible include:

- Business meals with customers,
- Meals provided for in-office meetings,
- Meals while traveling for work.

Entertainment is still non-deductible and should always be separated from meal expenses.

Required Minimum Distributions (RMDs)

Required minimum distributions (RMDs) are the minimum amounts you must withdraw from your retirement accounts each year. You generally must start taking withdrawals from your traditional IRA, SEP IRA, SIMPLE IRA, and retirement plan accounts when you reach age 72 (73 if you reach age 72 after Dec. 31, 2022).

Account owners in a workplace retirement plan (for example, 401(k) or profit-sharing plan) can delay taking their RMDs until the year they retire, unless they're a 5% owner of the business sponsoring the plan.

Bonus Depreciation and Section 179 Expensing on Business Assets

Bonus depreciation (also known as the additional first-year depreciation or Section 168(k) allowance) allows businesses to accelerate the depreciation expense of qualifying assets rather than writing them off over the prescribed useful life of the asset. The amount that you can expense moves for the 2023 tax year to 80% from 100%. Thereafter, the allowable bonus depreciation percentage will be reduced to 60% in 2024, 40% in 2025, 20% in 2026, and 0% starting in 2027.

The Section 179 deduction limit for 2023 was raised to \$1,160,000 and the total equipment purchase limit was raised to \$2,890,000. This is an increase from the 2022 Section 179 tax deduction which was set at a \$1,080,000 limit with a threshold of \$2,700,000 in total purchases.

Using the Section 179 deduction, you can write off the entire purchase price of qualifying equipment up to the deduction limit. In recent years, qualifying equipment was expanded to include both new and used equipment. This definition of qualifying property remains in effect for 2023.

What Does It Mean If We Advise That Your Returns Need to Be Put on Extension?

What Does Filing An “Extension” Do?

- An extension is a form filed with the IRS to request additional time to file your federal tax return. The extension period is generally six months, which extends the due date for submitting your individual return. In some states, filing an extension with the IRS will automatically extend the time to complete a gift tax and state income tax return.
- Filing an extension grants you additional time to submit your complete and accurate return, but you still need to estimate whether you will owe any taxes and pay that estimated balance by the original due date.
- Extending your return allows you and us more time to prepare your tax return to ensure the filing of an accurate tax return. In many cases, you may still be waiting for additional information (e.g., Schedules K-1, corrected Forms 1099, etc.) to complete your return.

Why Might We Suggest Extending Your Tax Return?

- If we have recommended that you file an extension, it may be due to many reasons, such as:
 - The volume of data or complexity of certain transactions (e.g., sale of a rental property) on your return requires additional time.
 - The amount of time remaining in filing season is limited for us to complete client returns by the due date resulting from late-arriving information.
 - Many CPAs have a “cutoff” or deadline for clients submitting their tax information so they can plan their workload to ensure all client returns and extensions are completed by the due date. We are no different.
- We may also suggest filing an extension if there are aspects of your return affected by pending guidance or legislation.

Are You More Likely to Be Audited If You Extend?

- Extending will NOT increase your likelihood of being audited by the IRS.
- It is better to file an extension than to file a return that is incomplete or that you have not had time to carefully review before signing.

What Are the Primary Benefits Of Extending My Tax Return?

- It provides for additional time to file returns without penalty when you are waiting for missing information or tax documents (such as corrected Forms 1099). Just remember that an extension provides additional time to file, but no additional time to pay. Penalties may be assessed if sufficient payment is not remitted with the extension.
- You may qualify for additional retirement planning opportunities or additional time to fund certain types of retirement plans (e.g., SEP IRA).
- It is often less expensive (and easier) to file an extension rather than rushing and possibly needing to amend your return later.

Should You Do Anything Differently If Filing an Extension Or “Going On Extension?”

- No, you still should give us whatever information you have as early as possible or as soon as it becomes available.
- Expect to pay any anticipated taxes owed by the due date. You still need to submit all available tax information to us promptly so we can determine if you will have a balance due or if you can expect a refund.
- If you are required to make quarterly estimated tax payments, individual first quarter estimated tax payments are due April 15. We may recommend that you pay the balance due for last year and your first quarter estimated tax payment for this year with your extension.
- If you are anticipating a large refund, we will likely try to get your extended return completed as soon as possible once all tax information is available. We may also want to discuss tax planning opportunities with you so that, in future years, you don't give the IRS an interest-free loan.

Is There Anything You Can Do to Avoid Filing An Extension If You Know You Are Missing Some Information Now?

If you know you will be waiting until the last minute for one or two documents, you may be able to minimize the chance of having to file an extension by providing all other available documents to us as soon as you receive them. By doing so, we can prepare a draft return for you to review and discuss in advance. And we may be able to add the missing piece of data or last-minute information and complete your returns by the original due date.

Sincerely,

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January 4, 2024

Dear New Client,

Kaelber, Billmyer & Kaelber, LLC appreciates the opportunity to work with you to provide the professional services described below. Before we may provide any services for you for the 2023 tax year, we are required to obtain a signed copy of this engagement letter. This letter outlines and confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

For the purposes of this engagement letter, any reference to “firm,” “we,” “us,” or “our” is a reference to Kaelber, Billmyer & Kaelber, LLC, and any reference to “you,” or “your” is a reference to the party or parties that have engaged us to provide services. References to “Agreement” mean the engagement letter or other written document describing the scope of services, any other attachments incorporated therein.

Engagement Objective and Scope

Your federal and applicable state Individual Income Tax Return(s) (the “Return(s)”) for the 2023 tax year will be prepared by us.

We will rely upon the completeness and accuracy of the information and representations that you provide us to prepare the Return(s). In the tax preparation process, we may organize your information for the purposes of preparing your Return(s). We will not prepare formal financial statements or perform valuations of any kind. We will not audit or independently verify the data you submit, although we may ask you to clarify some of the information given.

Your Return(s) will be prepared solely to assist you with your tax filing obligations with the Internal Revenue Service (“IRS”) and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. As such, we will not respond to any request from banks, mortgage brokers or other lenders for verification of any information reported on the Return(s). **We do not communicate with third parties or provide them with copies of tax returns.**

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

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

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

CPA Firm Responsibilities

It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a “reasonable tax prepare shall be based upon the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”), U.S. Treasury Department Circular 230 (“Circular 230”), and the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, the “Code”).

As tax return preparers, these pronouncements also prohibit us from signing a tax return unless we have a reasonable belief that there is substantial authority for tax positions taken on the tax return, or we have a reasonable basis for tax return positions taken on the return which are disclosed as required by the Code. If you request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax, we will be unable to proceed. If you are unwilling to disclose a position where required or we conclude that your failure to disclose does not permit us to sign your tax return, we will be unable to proceed.

It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of this engagement.

Your Return(s) will be prepared based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your Return(s) for last year. ***If your filing status has changed, you wish to change it, or you have questions about your filing status, please contact us immediately.***

Arguable Positions

If there are conflicting interpretations of tax law, or if the tax law is unclear, we will explain the possible positions that may be taken for us to sign your return. We will follow the position you request, provided it is consistent with our professional standards and our

understanding of the Code, and their interpretations. If the IRS or state tax authorities later contest the position you select, additional tax, penalties and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees you may incur to respond to the taxing authority.

Confidentiality

If the Return(s) prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that any tax information, including supporting documents provided to us, used in the preparation of the Return(s), and any communications made to us by either of you in connection with the preparation of your joint Return(s), may ultimately be shared with either spouse, without prior consent of the other.

Bookkeeping Assistance

We may deem it necessary to provide you with bookkeeping and accounting assistance solely for the purpose of preparing the Return(s). If so, we will discuss this need with you. If we perform additional bookkeeping or accounting work, these services will be performed solely in accordance with the AICPA Code of Professional Conduct and our efforts will not include CPA audit or review procedures designed to discover fraud, theft, or other irregularities.

Tax Planning Services

During the period covered by this Agreement, you may ask questions, or we may, at our sole discretion, bring to your attention potential tax planning opportunities for your consideration.

Government Inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If you are contacted by a tax authority, either for an examination or other inquiry, you may request our assistance in responding.

Divorce

If you inform us of your pending divorce, we will advise each of you to seek independent tax advice. We will evaluate whether a conflict of interest exists which may limit our service. If we, in our sole professional judgement, determine a conflict exists, you will both be required to sign a conflict of interest waiver before we are able to prepare your Return(s). Depending upon your circumstances, as well as any legal advice you receive from your independent advisor, we may be unable to advise either of you until your divorce is finalized.

If we are able to proceed, we will require written instruction from your respective divorce attorneys or, if unrepresented, the unrepresented spouse providing decisions we require in order to prepare the Return(s). For example, your income tax return filing status is an item about which we will need instruction. Electing a filing status of married filing jointly establishes joint liability for taxes owed. If we do not receive instruction agreed to by you to prepare your Return(s) prior to the filing deadline, you will be responsible for any late filing and late payment penalties assessed.

If any dispute between the parties arises and we determine that we can no longer provide services to you, we will be unable to proceed.

In the event you elect to file separate Return(s), you will both be required to sign new separate written agreements prior to the preparation of the Return(s).

Tax Advice

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

Reliance on Others

There may be times when you engage another advisor to assist you. If you wish to take a tax position based upon the advice of another advisor, before we are able to sign your Return(s), we must comply with the applicable provisions of the Code and the SSTS.

We will review the other advisor's work including a written statement from the advisor describing the statutory basis for the position and the suggested disclosure standard to appropriately report the position. If additional research or disclosure is required, you agree to pay for the additional charges necessary to complete the disclosure or research.

Moreover, you understand that the IRS, state, or local tax authority may disagree with the position taken on the return. If this occurs, you will be responsible for any additional tax, penalties, and interest, as well as any related professional fees, you may incur.

If, after the review of the work prepared by the other advisor, we determine that we are unable to sign the tax returns, we will be unable to proceed.

Client Responsibilities

You acknowledge and agree that your failure to comply with the responsibilities enumerated in this section may result in economic or other loss to you, such as disallowance of tax deductions or credits claimed, additional tax, penalties or interest assessed against you, or loss of administrative rights. You agree to accept responsibility for any consequences of your failure to fulfill your responsibilities.

Included with this letter is a tax organizer to help you gather and document information necessary to prepare your Return(s). You are responsible for fully and accurately completing the income tax organizer, including activities in which you engage outside of the U.S. or your home state.

Documentation

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

Gift Tax Returns

The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion

amount. You are responsible for informing us if you have made any transfer of value for which you did not receive full consideration, such as, but not limited to, those made in trust, forgiveness of debt, or for the use of property for which no or below market rent was charged.

Gifts Received from Foreign Persons

If you transferred property to or received property from a foreign person or trust, or are a U.S. person who “owns” assets in a foreign trust, you may be required to file a separate IRS Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts or Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner. You are responsible for providing us with details of any cash, property, or value exchanged with foreign persons or trusts, or ownership of foreign assets, including access to foreign bank or investment accounts.

Personal Expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts and related expenses and that your expenses are supported by the proper documentation required by the IRS.

Other State and Local Filing Obligations

While we will always endeavor to inform you of your tax filing requirements, you are responsible for fulfilling your filing obligations with any tax authorities, including, but not limited to income, franchise, sales, use, business licenses, property taxes or abandoned and unclaimed property. You agree that we have no responsibility to research these obligations or to inform you of them. However, if it comes to our attention that you may have an obligation to file additional tax reports, we will notify you. If you ask us to prepare any of these other returns, if we agree, we will confirm this additional engagement in writing. You will be responsible for tax due and penalties associated with the failure to file or untimely filing of any form for which we are not engaged to prepare.

U.S. Filing Obligations Related to Foreign Financial Investments and Activities

U.S. citizens and residents generally must report income and activities related to both domestic and foreign assets (worldwide income). You are responsible for fulfilling your filing obligations related to foreign activity where required. U.S. reporting requirements related to foreign activity are very complex. **Contact us immediately** if you have:

- Ownership of, investment in, or officer responsibilities for a corporation, partnership, or other business entity formed under the laws of another country;
- Fiduciary, grantor, or beneficiary relationships in connection with an entity formed under the laws of another country;
- Ownership of, signature authority over, or control over any financial account held in a financial institution located in another country;
- Citizenship or government-approved employment/visa status with a country other than the U.S. (including anyone in your immediate household, or your parents who live outside the U.S.);
- Transferred property, including cash, offshore either directly or through the purchase of or investment in an entity formed under the laws of another country;
- Received or have legally-recognizable rights to receive property, including cash, from a trust, business, or investment formed under the laws of another country or individual residing in another country;
- Conducted business with any entity or person physically located in another country, regardless of whether such business is for-profit, not for-profit, or informal/irregular;

- Received property, including cash, or income from a source outside of the U.S. which is not reported on a brokerage statement (such as a 1099-B or similar report); or
- Any other activity or economic arrangement which takes place outside of the U.S.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* (“FBAR”). The FBAR is not a tax return and its preparation is not within the scope of this engagement.

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

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

Foreign Filing Obligations

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

Digital Assets

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

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending upon the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

Compensation and Withholding Compliance

If you or your business compensates individuals (including household employees) for services performed, there are various federal, state, and/or local filing requirements affecting payroll and income tax obligations of both payor and payee. We will not provide employment, labor, or immigration law advice to you as part of our engagement, including the classification of workers as employees or independent contractors. You should seek the advice of an appropriate professional, such as an employment attorney, in order to address any classification or employment eligibility questions.

If our service to you includes preparation of Form 1040, Schedule H, we will rely on information provided by you to support your filings and we will not audit or otherwise verify the data you submit to us. You agree to indemnify and hold us harmless for any and all claims related to misclassification or improper eligibility of individuals whom you

compensate for services, excepting claims arising from our gross negligence or intentional wrongful acts.

Further, you acknowledge it is your responsibility to both timely obtain and/or file any and all requisite regulatory forms related to payroll and withholding regardless of jurisdiction, and to maintain all necessary documentation to support those filings. Such forms may include, but are not limited to, Forms I-9, W-2, W-4, W-8, W-9, 941, 1042, 1096, 1099, and similar state forms. Some of these filings are due as early as January 31 of each year, and significant penalties may be assessed for late filing, non-filing, and filing of incorrect information. In some cases, penalties may also be assessed against responsible individuals, such as owners and officers, in their personal capacity.

Unless otherwise agreed to in writing, preparation of these forms is not within the scope of this engagement.

Ultimate Responsibility

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

You will be required to review and sign a completed Form 8879, IRS e-file Signature Authorization, and any similar state and local equivalent authorization form before your Return(s) can be filed electronically. For joint returns, both spouses must sign the e-file authorization in order to ensure its validity. We shall not be liable for any penalties or interest resulting from your failure to timely sign and return Form 8879 or state equivalents. **We will not file an extension on your behalf if you fail to timely sign and return Form 8879 or state equivalents.**

If we are unable to file your Return(s) electronically, we will deliver to you a paper copy suitable for mailing to the taxing authorities. Once delivered to you, you bear full responsibility for reviewing the paper returns for accuracy, and either signing and timely filing them, along with any payments due, or notifying us of any issue which may need to be addressed prior to filing.

You have final responsibility for the payment of your taxes in whatever amount ultimately determined. If you choose, you may opt to have funds automatically withdrawn from a designated account and transmitted when your tax return is electronically filed. We will not transmit partial payments. It is your responsibility to provide us with correct account and routing numbers, to review this information for accuracy prior to submission of your Return(s), and to ensure that sufficient funds are available at the time of payment. We shall have no liability for any tax due, penalties, interest, or overdraft charges which may result from your failure to ensure sufficient funds are available at the time of payment.

Once your Return is complete (e-file acceptance or provision of a paper copy to you), we shall have no obligation to update your Return(s) for subsequent legislative or administrative changes or future judicial interpretations under this Agreement.

Timing of the Engagement

We expect to begin our services upon receipt of this executed Agreement, the completed 2023 income tax organizer and all documents requested either in the organizer or by our office.

Our services will conclude upon:

- The later of:
 - The latest date of electronic acceptance of your Return(s) by the relevant tax authority;
 - If the Return(s) can be filed electronically, the date we deliver the paper copy of your Return(s); or,
- Upon written notification by either party that the engagement is terminated, or
- One year from the date of this Agreement, whichever comes first.

Extensions of Time to File Tax Returns

The original filing due date for your Individual Income Tax Return is 4/15/2024. **Due to the high volume of tax returns prepared by our firm, you must provide the information needed to prepare the Return(s) no later than 3/10/2024. Failure to do so may result in the inability to complete your Return(s) by the original filing due dates.**

It may become necessary to apply for an extension of the filing due date if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. **All taxes owed are due by the original 4/15/2024 filing due date.** Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines.

You must contact us in writing and request that we apply for an extension of the filing deadline on your behalf. In order to file for an extension, we will still need a signed copy of this engagement letter and sufficient information to estimate your taxable income in order to obtain a valid extension of time to file. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the Return(s) and can be substantial.

You acknowledge that we are not responsible for penalties or interest resulting from your underpayment of estimated taxes or timely filing of your Return(s).

Penalties and Interest Charges

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

Professional Fee

Our professional fee for the services outlined above will be based on the complexity of the work and the time required performing these services, plus out-of-pocket expenses if any. In addition, this fee is dependent on the timely delivery, availability, quality, and completeness of the information you provide to us. In the event your records are not submitted in a timely manner,

or are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct the problem.

You agree to pay all invoices as presented to you. Our invoices to you are due upon receipt. Please notify us in writing if you dispute any entry for services, fees or costs on any invoice. In the event your payment is not received when due, we will not be responsible for your failure to meet government and other filing deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet deadlines, and for any other damages incurred by you as a result of the later filing or non-filing of the Return(s).

We reserve the right to suspend or terminate our work for non-payment of fees. If work is discontinued, either temporarily or permanently, because of delinquent payment, we shall not be liable for any damages you may incur as a result of the work stoppage.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Client Portals

We will utilize DropBox.com, a collaborative, virtual workspace in a protected, online environment. DropBox.com permits real-time collaboration across geographic boundaries and time zones and allows Kaelber, Billmyer & Kaelber, LLC and you to share data, engagement information, knowledge, and deliverables in a protected environment. To use DropBox.com, you may be required by DropBox.com to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that we have no responsibility for the activities of DropBox.com and agree to indemnify and hold us harmless with respect to all claims arising from your misuse of DropBox.com.

Kaelber, Billmyer & Kaelber, LLC is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on a portal may be deleted by Kaelber, Billmyer & Kaelber, LLC.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Record Retention and Ownership

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for

your own records and do not mitigate your record retention obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 30 days. Professional standards preclude us from being the sole repository of your original data, records, or information.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our firm may destroy workpaper files after a period of 7 years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period.

Working Paper Access Requests by Regulators and Others

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

However, state, federal, and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, or the sale of your organization. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, or if we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, in either instance, we agree to inform you of such request or summons or subpoena as soon as practicable.

You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

You accept all responsibility, except to the extent caused by our gross negligence or willful misconduct, for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication.

Brokerage, Investment Advisory or Cryptocurrency Statements

If you provide our firm with copies of brokerage, investment advisor, or cryptocurrency statements and/or read-only access to your accounts, we will use the information solely for the purpose described in the engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute legal or investment advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Federally Authorized Practitioner – Client Privilege

Internal Revenue Code §7525, Confidentiality Privileges Related to Taxpayer Communication, provides a limited confidentiality privilege applying to tax advice embodied in taxpayer communications with federally authorized tax practitioners in certain limited situations.

This privilege is limited in several important respects. For example, the privilege may not apply to your records, state tax issues, state tax proceedings, private civil litigation proceedings, or criminal proceedings.

While we will cooperate with you with respect to the privilege, asserting the privilege is your responsibility. Inadvertent disclosure of otherwise privileged information may result in a waiver of the privilege. Please contact us immediately if you have any questions or need further information about this federally authorized practitioner-client privilege.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature that is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, “electronic signature” includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Required Response

As always, we appreciate this opportunity to be of service to you. Please sign and date this engagement letter and return it to us to acknowledge your agreement with it. It is our policy to initiate services only after we've received a signed copy of this engagement letter from you.

Sincerely,

Kaelber, Billmyer & Kaelber, LLC

ACCEPTED:

_____ Date _____
Taxpayer Name

_____ Date _____
Spouse Name

Please provide the email address that you would like for us to use in corresponding with you.

The current E-mail address on file is: _____
If this E-mail address is incorrect or blank, please correct it below.

New E-mail address: _____

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This Tax Organizer is designed to help you collect and report the information needed to prepare your 2023 income tax return. The attached worksheets cover income, deductions, and credits, and will help in the preparation of your tax return by focusing attention on your special needs.

Please enter your 2023 information in the designated areas on the worksheets. If you need to include additional information, you may use the back of a worksheet or an additional page.

When possible, 2022 information is included for your reference. You do not need to make any 2022 entries.

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

Please provide the following information:

- A copy of your 2022 tax return (if not in our possession).
- Original Form(s) W-2.
- Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- Copies of other compensation or pension documentation, such as Form 1099-MISC, Form 1099-R, Form 1099-NEC or Form 1099-K.
- Form(s) 1099 or statements reporting dividend and interest income.
- Brokerage statements showing transactions for stocks, bonds, etc.
- Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- Copies of closing statements regarding the sale or purchase of real property.
- Copies of invoices regarding residential clean energy improvements.
- All other information notices you received, or any items you have questions about.

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

Kaelber Billmyer & Kaelber LLC
401 East Market St ES 24
Charlottesville, VA 22902
Telephone: (434)923-3262 Fax: (434)220-8060
E-mail: hkaelber@hwkfs.com

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

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

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

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

Student Loan Interest Paid
 Enter total 2023 qualified student loan interest.....

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

Employer Name	2022 Amount
_____	_____
_____	_____
_____	_____

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

1099-R Payer Name	2022 Amount
_____	_____
_____	_____
_____	_____

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

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

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

1099-MISC Payer Name and 1099-NEC Payer Name
List all - as applicable

Attach Form(s) 1099-INT – Interest Income

1099-INT Payer Name	2022 Amount
List all - as applicable	_____
_____	_____
_____	_____
_____	_____

Attach Form(s) 1099-DIV – Dividend Income

1099-DIV Payer Name	2022 Amount
_____	_____
_____	_____
_____	_____
_____	_____

Attach Form(s) 1099-B, 1099-S – Sales of Stocks, Bonds, Real Estate, etc

Attach all stock sale transaction information, including initial cost information.

Other Government Forms to attach:

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

Other Income:

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

	Taxpayer	Spouse
Retirement Plan Contributions		
Traditional IRA contributions made for 2023	_____	_____
Roth IRA contributions made for 2023	_____	_____
SEP, Keogh, Individual 401(k) or SIMPLE Contributions	_____	_____

2023 Deductions

Medical and Dental Expenses	2023 Amount	2022 Amount
Prescription medications.....	_____	_____
Health insurance premiums	_____	_____
Doctors, dentists, etc	_____	_____
Hospitals, clinics, etc	_____	_____
Eyeglasses and contact lenses	_____	_____
Miles driven for medical purposes.....	_____	_____
Other medical and dental expenses: _____	_____	_____
Taxes	2023 Amount	2022 Amount
Real estate taxes paid on principal residence	_____	_____
Real estate taxes paid on additional homes or land	_____	_____
Auto license registration fees based on the value of the vehicle	_____	_____
Other personal property taxes	_____	_____
Interest Expenses		
Home mortgage interest paid – Attach Form(s) 1098.		
Lender's Name	2023 Amount	2022 Amount
_____	_____	_____
_____	_____	_____
Points paid on loan to buy, build or improve main home		
Lender's Name	2023 Amount	
_____	_____	
Cash/Check/Credit Contributions	2023 Amount	2022 Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____
Noncash Charitable Contributions		
Attach all receipts with details listing the following information: Donee, donee address, description of donation, date acquired and date contributed, your cost, value at time of donation, and how you acquired the property.		
Miscellaneous Deductions	2023 Amount	2022 Amount
Union and professional dues	_____	_____
Professional subscriptions, books, supplies	_____	_____
Uniforms and protective clothing (including cleaning)	_____	_____
Job search costs	_____	_____
Taxpayer educator expenses.....	_____	_____
Spouse educator expenses.....	_____	_____
Tax return preparation fees	_____	_____
Safe deposit box rental	_____	_____
Gambling losses (to the extent of gambling income)	_____	_____
Other expenses (list): _____	_____	_____

	Yes	No
1 Did a lender cancel any of your debt in 2023? (Attach any Forms 1099-A or 1099-C).....	<input type="checkbox"/>	<input type="checkbox"/>
2 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2023? If yes , please attach details.....	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you purchase a motor vehicle or boat during 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
If yes , attach documentation showing sales tax paid.		
4 Did you purchase a hybrid or electric vehicle in 2023? If yes , enter year, make, model, and date purchased: _____	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you donate a vehicle in 2023? If yes , attach Form 1098C.....	<input type="checkbox"/>	<input type="checkbox"/>
6 What was the sales tax rate in your locality in 2023 ? % State ID		
7 Did your marital status change during 2023?	<input type="checkbox"/>	<input type="checkbox"/>
If yes , explain: _____		
8 Were you or your spouse permanently and totally disabled in 2023?	<input type="checkbox"/>	<input type="checkbox"/>
9 Do you have dependents who must file?	<input type="checkbox"/>	<input type="checkbox"/>
10 Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,500? ...	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you provide over half the support for any other person during 2023?	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you incur adoption expenses during 2023?	<input type="checkbox"/>	<input type="checkbox"/>
13 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution?	<input type="checkbox"/>	<input type="checkbox"/>
14 Did you receive any disability payments in 2023?	<input type="checkbox"/>	<input type="checkbox"/>
15 Did you receive tip income not reported to your employer?	<input type="checkbox"/>	<input type="checkbox"/>
16a Did you buy, sell, refinance, foreclose or abandon a principal residence or other real property in 2023 ? If yes , attach closing or escrow statements, 1099-C or 1099-A forms.....	<input type="checkbox"/>	<input type="checkbox"/>
b If you sold a home, did you claim the First-Time Homebuyer Credit when you purchased it?.....	<input type="checkbox"/>	<input type="checkbox"/>
17 Did you incur any casualty or theft losses during 2023?	<input type="checkbox"/>	<input type="checkbox"/>
18 Did you incur any non-business bad debts?	<input type="checkbox"/>	<input type="checkbox"/>
19 Did you pay any individual for domestic services in 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
20 Did you buy or sell any stocks or bonds in 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
21 Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses?	<input type="checkbox"/>	<input type="checkbox"/>
22 Did you incur any moving expenses? If yes , attach details.....	<input type="checkbox"/>	<input type="checkbox"/>
23 Did you receive any income not included in this Tax Organizer?.....	<input type="checkbox"/>	<input type="checkbox"/>
If yes , please attach information.		
24 Do you expect your income and deductions in 2024 to be the same as 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
If no , attach explanation of changes expected.		
25 Did you receive Form 1095-A (Health Insurance Marketplace Statement)? If so, please attach.....	<input type="checkbox"/>	<input type="checkbox"/>
26 At any time during 2023, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?	<input type="checkbox"/>	<input type="checkbox"/>
27 a Did you obtain a Paycheck Protection Program (PPP) loan?	<input type="checkbox"/>	<input type="checkbox"/>
b If yes, has any portion of that loan been forgiven?	<input type="checkbox"/>	<input type="checkbox"/>
28 If you paid any alimony, enter recipient's SSN: _____ Alimony paid: _____		
29 Enter your state of residence..... Taxpayer _____ Spouse _____		
30 a Do you want to change the language with which the IRS communicates with you?	<input type="checkbox"/>	<input type="checkbox"/>
b If yes, which language?		

	Yes	No
Electronic Filing and Direct Deposit of Refund		
If your tax return is eligible for Electronic Filing, would you like to file electronically?.....	<input type="checkbox"/>	<input type="checkbox"/>
The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts.		
If you receive a refund, would you like direct deposit?	<input type="checkbox"/>	<input type="checkbox"/>
If yes , please provide a voided check (not a deposit slip) if your bank account information has changed.		
What type of account is this?	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>

Federal		State			Local		
Date	Amount	Date	Amount	ID	Date	Amount	ID

Additional Information (Enter any additional information here and attach any documents.)

General Questions

ORG3

PERSONAL INFORMATION

	Yes	No
1 Did your marital status change during 2023? If yes , explain	<input type="checkbox"/>	<input type="checkbox"/>
2 Do you want to allow your tax preparer to discuss this year's return with the IRS? If no , enter another person (if desired) to be allowed to discuss this return with the IRS. Caution: Review any transferred information for accuracy. Designee's Name ▶ Phone Number ▶ Personal Identification Number (5 digit PIN)..... ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Do you or your spouse plan to retire in 2024?	<input type="checkbox"/>	<input type="checkbox"/>
4 Were you or your spouse permanently and totally disabled in 2023?	<input type="checkbox"/>	<input type="checkbox"/>
5 Enter date of death for taxpayer or spouse (if during 2023 or 2024): Taxpayer: _____ Spouse: _____		
6 Were you or your spouse a member of the U.S. Armed Forces during 2023?	<input type="checkbox"/>	<input type="checkbox"/>

DEPENDENT INFORMATION

	Yes	No
7 a Do you have dependents who must file?	<input type="checkbox"/>	<input type="checkbox"/>
b If yes , do you want us to prepare the return(s)?	<input type="checkbox"/>	<input type="checkbox"/>
8 a Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,500?	<input type="checkbox"/>	<input type="checkbox"/>
b If yes , do you want to include your child's income on your return?	<input type="checkbox"/>	<input type="checkbox"/>
9 Are any of your dependents not U.S. citizens or residents?	<input type="checkbox"/>	<input type="checkbox"/>
10 Did you provide over half the support for any other person during 2023?	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you incur adoption expenses during 2023?	<input type="checkbox"/>	<input type="checkbox"/>

IRA, PENSION AND EDUCATION SAVINGS PLANS

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

ITEMS RELATED TO INCOME/LOSSES

	Yes	No
16 Did you receive any disability payments in 2023?	<input type="checkbox"/>	<input type="checkbox"/>
17 Did you receive tip income not reported to your employer?	<input type="checkbox"/>	<input type="checkbox"/>
18 Did you buy, sell, refinance, or abandon a principal residence or other real property in 2023? (Attach copies of any escrow statements or Forms 1099.)	<input type="checkbox"/>	<input type="checkbox"/>
19 a If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home?	<input type="checkbox"/>	<input type="checkbox"/>
b Are you planning to purchase a home soon?	<input type="checkbox"/>	<input type="checkbox"/>
c Did you incur any casualty or theft losses during 2023?	<input type="checkbox"/>	<input type="checkbox"/>
20 Did you incur any non-business bad debts?	<input type="checkbox"/>	<input type="checkbox"/>

PRIOR YEAR TAX RETURNS

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

General Questions (continued)

ORG3

FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES

	Yes	No
23 Did you have foreign income or pay any foreign taxes in 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
24a At any time during 2023, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
b Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during 2023 ? Report all interest income on Org 11	<input type="checkbox"/>	<input type="checkbox"/>
25 Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust?	<input type="checkbox"/>	<input type="checkbox"/>
26 Did you at any time during 2023, have an interest in or any authority over any foreign accounts or assets (i.e. stocks, bonds, mutual funds, partnership interests, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year?	<input type="checkbox"/>	<input type="checkbox"/>

HEALTH AND LIFE INSURANCE

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

MISCELLANEOUS

	Yes	No
31 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2023 ? If yes , please attach details	<input type="checkbox"/>	<input type="checkbox"/>
32 Did you purchase a motor vehicle or boat during 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
33 Did you purchase an energy efficient vehicle in 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
34 Did you donate a vehicle in 2023 ? If yes, attach Form 1098C	<input type="checkbox"/>	<input type="checkbox"/>
35 What was the sales tax rate in your locality in 2023 ? _____ % State ID		
36 Did you or your spouse make gifts of over \$17,000 to an individual or contribute to a prepaid tuition plan?	<input type="checkbox"/>	<input type="checkbox"/>
37 Did you make gifts to a trust?	<input type="checkbox"/>	<input type="checkbox"/>
38 If there were dues paid to an association, was any portion required to be non-deductible due to political lobbying by the association?	<input type="checkbox"/>	<input type="checkbox"/>
39 Did you or your spouse participate in a medical savings account in 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
40 Did you make a loan at an interest rate below market rate?	<input type="checkbox"/>	<input type="checkbox"/>
41 Did you pay any individual for domestic services in 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
42 Did you pay interest on a student loan for yourself, your spouse, or your dependents?	<input type="checkbox"/>	<input type="checkbox"/>
43 Did you, your spouse, or your dependents attend post-secondary school in 2023 ?	<input type="checkbox"/>	<input type="checkbox"/>
44 Did a lender cancel any of your debt in 2023 ? (Attach any Forms 1099-A or 1099-C)	<input type="checkbox"/>	<input type="checkbox"/>
45 Did you receive any income not included in this Tax Organizer?	<input type="checkbox"/>	<input type="checkbox"/>
46 At any time during 2023, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ..	<input type="checkbox"/>	<input type="checkbox"/>
47 Did you obtain a Paycheck Protection Program (PPP) loan?	<input type="checkbox"/>	<input type="checkbox"/>
48a Do you want to change the language with which the IRS communicates with you?	<input type="checkbox"/>	<input type="checkbox"/>
b If yes, which language?		

ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND

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

Caution: Review transferred information for accuracy.

51 If **yes**, please provide the following information:

a Name of your financial institution	_____
b Routing Transit Number (must begin with 01 through 12 or 21 through 32)	_____
c Account number	_____
d What type of account is this?	Checking <input type="checkbox"/> Savings <input type="checkbox"/>

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

Health Insurance Coverage

ORG3A

Preparer note: The fields on this form are non-enterable. This worksheet is meant to gather client data only. This worksheet will not transfer to the ProSeries/1040 product. Data from this worksheet must be manually entered on the appropriate form in ProSeries/1040.

Part 1 Coverage																
Enter the name, SSN/DOB and health insurance status for each person who will claim on your return in the table below:																
Name of covered individual(s)	SSN or DOB	Covered 12 mos	Exchange Policy	Exemption Received	Indicate which months each person was covered by MEC*:											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1.																
2.																
3.																
4.																
5.																
6.																
7.																
8.																
9.																

*Minimum Essential Coverage (MEC) includes employer-sponsored coverage, health insurance purchased through the Health Insurance Marketplace (Exchange), Medicare, Medicaid, certain VA coverage, Tricare, etc.

For tax year 2020, the Federal ACA tax penalty has been eliminated, however, you may still be subject to a state tax penalty depending on where you live because some states have created their own individual insurance mandates to replace the federal version. These mandates require state residents to have qualifying health coverage or pay a fee with their state taxes.

Use this worksheet to list the names of individuals listed on the income tax return and their health care insurance coverage status. It will help your tax preparer determine who has health insurance coverage.

If you purchased a health insurance policy from an exchange (or Marketplace), check the Exchange Policy box above. You will receive Form 1095-A from the exchange that issued your policy. Please provide this form with your Organizer documents to your tax preparer.

Please call with any questions on this worksheet.

Business Income and Expenses

ORG19

GENERAL INFORMATION

Is this activity a qualified trade or business under Section 199A? Yes No

1 Check ownership **Taxpayer** **Spouse** **Joint**

2 Business name _____

3 a Business street address _____

b 1 City, State and Zip Code, or _____

2 Foreign country..... (not applicable)

4 Principal business/profession _____

5 Employer ID number _____

6 Business code (**Preparer Use Only**) _____

7 Was this business fully disposed of in a fully taxable transaction during 2023? **Yes** **No**

8 Accounting method:
 Cash Accrual Other (specify) _____

9 Method used to value closing inventory:
 Cost Lower of cost or market Other (explain) _____

10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory? (If yes, attach explanation) **Yes** **No**

11 Did you materially participate in the operation of this business during 2023? **Yes** **No**

12 Did you start or acquire this business during 2023? **Yes** **No**

13 a Did you make any payments in 2023 that require you to file Forms 1099? **Yes** **No**

b If yes, did you or will you file all the required Forms 1099? **Yes** **No**

14 At-risk determination:

a Is all of the investment in this activity at risk? **Yes** **No**

b Is some of the investment in this activity not at risk? **Yes** **No**

15 Did you have unallowed passive losses in 2022? **Yes** **No**

16 a Treat all MACRS assets for this activity as qualified Indian reservation property? **Yes** **No**

b Treat all assets acquired after August 27, 2005 as qualified GO Zone property? **Regular** **Extension** **No**

c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? **Yes** **No**

d Was this business located in a Qualified Disaster Area? **Yes** **No**

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2023	2022
17 Gross receipts or sales.....		
18 Returns and allowances plus other adjustments.....		
19 Other income (include federal/state gas tax credit/refund).....		

COST OF GOODS SOLD – IF APPLICABLE	2023	2022
20 Inventory at beginning of year.....		
21 Purchases.....		
22 Items withdrawn for personal use.....		
23 Cost of labor (do not include your salary).....		
24 Materials and supplies.....		
25 Other costs.....		
26 Inventory at end of year.....		

Business Income and Expenses (continued)

ORG19

EXPENSES	2023	2022
Business name _____		
27 Advertising		
28 Car and truck expenses (complete ORG18).....		
29 Commissions and fees		
30 Contract labor		
31 Depletion		
32 Depreciation and Section 179 deduction (Preparer Use Only).....		
33 Employee benefit programs:		
a Employee health insurance premiums		
b Other employee benefit programs		
34 Insurance (other than health)		
35 Self-employed health insurance attributable to this business		
36 Interest:		
a Mortgage paid to banks not reported to you on Form 1098.....		
b Other		
37 Legal and professional services		
38 Office expenses		
39 Pension and profit-sharing plans		
40 Rent or lease:		
a Machinery and equipment (enter vehicle lease on ORG18)		
b Other business property.....		
41 Repairs and maintenance		
42 Supplies (not included in cost of goods sold)		
43 Taxes and licenses not reported to you on Form 1098		
44 Travel and meals		
a Travel.....		
b Meals subject to 50% limit.....		
c Meals subject to 80% limit.....		
d Meals not subject to limit		
45 Utilities		
46 Gross wages		
47 Other expenses:		

48 Expenses for business use of your home (Preparer Use Only).....		
Complete ORG20 for Business Use of Home.		
49 Qualified pension plan start-up costs		
50 DPAD (line 6) from cooperative(s) with tax year beginning before Jan. 1, 2018.....		
51 DPAD (line 6) from cooperative(s) with tax year beginning after Dec. 31, 2017		

Car And Truck Expenses
(Employees use ORG17 – Employee Business Expenses)

ORG18

GENERAL INFORMATION-	Vehicle 1	Vehicle 2	Vehicle 3
1 Description of vehicle.....			
2 a Date placed in service.....			
b Date acquired, if different from line 2a.....			
3 Enter detail on lines 3a and 3b, or total on line 3c:			
a Ending mileage reading.....			
b Beginning mileage reading.....			
c Total miles for the year (line 3a less line 3b).....			
4 Business miles 01/01/2023 thru 12/31/2023.....			
5 Total commuting miles.....			
STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2	Vehicle 3
6 Do you qualify for standard mileage? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7 Is this a leased vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
ACTUAL EXPENSES	Vehicle 1	Vehicle 2	Vehicle 3
8 Gasoline, oil, repairs, insurance, etc.....			
9 Vehicle registration fee (excluding property tax).....			
10 Vehicle lease or rental fee.....			
11 Inclusion amount (Preparer Use Only).....			
12 Depreciation (Preparer Use Only).....			
13 Parking fees, tolls, and local transportation.....			
14 Portion of vehicle registration fee based on value.....			
15 Interest on vehicle.....			
DEPRECIATION/DISPOSITIONS	Vehicle 1	Vehicle 2	Vehicle 3
16 Cost or basis.....			
17 Is this an electric vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18 Is this qualified Indian reservation property?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Type of vehicle (Preparer Use).....			
20 Section 179 expense (Preparer Use).....			
21 Qualified Property for Economic Stimulus? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 Qualified Property for Qualified Disaster Area? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
23 Kansas Disaster Zone? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
24 Qualified GO Zone Property (Preparer Use).....	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A
25 Percentage for SDA? (Preparer Use).....	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No
26 Elect OUT of SDA? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
27 Elect 30% in place of 50% SDA (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
28 Date sold.....			
29 Sales price.....			
30 Expense of sale.....			
31 Gain/loss basis, if different (Preparer Use).....			
32 AMT gain/loss basis, if different (Preparer Use).....			
VEHICLE QUESTIONS	Vehicle 1	Vehicle 2	Vehicle 3
33 Is another vehicle available for personal use?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
34 Was vehicle available during off duty hours?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Was vehicle used primarily by a greater than 5% owner or related person?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Do you have evidence to support the business use claimed?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No
37 If yes , is the evidence written?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No

Rent and Royalty Income and Expenses

ORG25

BASIC PROPERTY INFORMATION

Property description: _____
 Property type: * _____ If type is other, enter a description: _____
 Location (street address): _____
 City: _____ State: _____ Zip: _____
 If a foreign address: Foreign province or state: _____
 Foreign postal code: _____ Foreign Country: (not applicable)

Is this activity a qualified trade or business under Section 199A? Yes No

- 1** Check property owner **Taxpayer** **Spouse** **Joint** **Yes** **No**
- 2 a** Did you make any payments that would require you to file Form(s) 1099? **Yes** **No**
- b** If **yes**, did you or will you file all required Forms(s) 1099? **Yes** **No**
- 3 a** Enter the ownership percentage (if not 100%) _____
- b** If not 100%, are you reporting 100% of the income and expenses? **Yes** **No**
- 4** Is this a rental property? (If **yes**, answer questions 5 through 11; if **no**, skip to question 12.) **Yes** **No**
- 5** Did you have personal use of this property or rent it for part of the year at less than fair rental value? **Yes** **No**
- 6** For all rental properties, **enter the number of days** during 2023 that:
- a** The property was rented at fair rental value _____
- b** The property was used personally or rented at less than fair rental value _____
- c** You owned the property, if not the entire year _____
- 7 a** Does this rental have multiple living units and you live in one of the units? **Yes** **No**
- b** If **yes**, enter percentage of rental use _____
- 8** Did you actively participate in this property's management during 2023 ? **Yes** **No**
- 9** Did you materially participate in this property's management during 2023 ? **Yes** **No**
- 10** Do you want to treat this property as non-passive? **Yes** **No**
- 11** Did this property have unallowed passive losses in 2022 ? **Yes** **No**
- 12** Did you dispose of this property in a fully taxable transaction? **Yes** **No**
- 13** Check this box if some of this investment was **not** at-risk **Yes** **No**
- 14 a** Treat all MACRS assets for this activity as qualified Indian reservation property? **Yes** **No**
- b** Treat all assets acquired after August 27, 2005 as qualified GO Zone property? **Regular** **Extension** **No**
- c** Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? **Yes** **No**
- d** Was this activity located in a Qualified Disaster Area? **Yes** **No**

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2023	2022		
15 Rents or royalties received				
<p style="margin: 0;">* Property Types:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <p>1 Single family residence</p> <p>2 Multi-family residence</p> <p>3 Vacation/short-term rental</p> <p>4 Commercial</p> </td> <td style="width: 50%; border: none;"> <p>5 Land</p> <p>6 Royalties</p> <p>7 Self-rental</p> <p>8 Other</p> </td> </tr> </table>	<p>1 Single family residence</p> <p>2 Multi-family residence</p> <p>3 Vacation/short-term rental</p> <p>4 Commercial</p>	<p>5 Land</p> <p>6 Royalties</p> <p>7 Self-rental</p> <p>8 Other</p>		
<p>1 Single family residence</p> <p>2 Multi-family residence</p> <p>3 Vacation/short-term rental</p> <p>4 Commercial</p>	<p>5 Land</p> <p>6 Royalties</p> <p>7 Self-rental</p> <p>8 Other</p>			

Rent and Royalty Income and Expenses (continued)

ORG25

EXPENSES	2023	2022
Property location		
16 Advertising		
17a Automobile (complete ORG18 for autos).....		
b Travel.....		
18 Cleaning and maintenance		
19 Commissions.....		
20a Mortgage insurance premiums – qualified		
b Other insurance		
21 Legal and professional fees		
22 Management fees		
23a Mortgage interest paid to banks – qualified.....		
b Mortgage interest paid to banks – other		
24 Other interest		
25 Repairs.....		
26 Supplies.....		
27a Real estate taxes.....		
b Other taxes		
28 Utilities		
29 Other expenses:		
a		
b		
c		
d		
e		
30a Depreciation and Section 179 deduction (Preparer Use Only)		
b Depletion (Preparer Use Only)		

Farm Income and Expenses

ORG27

GENERAL INFORMATION

Name of this farm

Is this activity a qualified trade or business under Section 199A? Yes No

1 Check ownership Taxpayer Spouse Joint

2 Principal product

3 Employer identification number

4 Agricultural activity code (**Preparer Use Only**)

5 Accounting method Cash Accrual Yes No

6 Was this farm fully disposed of in a fully taxable transaction during 2023? Yes No

7 Did you materially participate in the operation of this business during 2023? Yes No

8 Did you make any payments in 2023 that would require you to file Form(s) 1099 Yes No

9 If 'Yes,' did you or will you file all required Forms 1099? Yes No

10 At-risk determination:

a Is all of the investment in this activity at risk? Yes No

b Is some of the investment in this activity not at risk? Yes No

c Did you receive a subsidy in 2023? Yes No

11 Did you have unallowed passive losses in 2022? Yes No

12a Treat all MACRS assets for this activity as qualified Indian reservation property?

b Treat all assets acquired after August 27, 2005 as qualified GO Zone property? **Regular** **Extension** **No**

c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? Yes No

d Was this farm located in a Qualified Disaster Area? Yes No

FARM INCOME – CASH METHOD	2023	2022
13 Sales of livestock, etc purchased for resale		
14 Cost/Basis of livestock, etc purchased for resale		
15 Sales of livestock, produce, grains, etc raised		
16a Total distributions received from cooperatives		
b Taxable amount of distributions from cooperatives		
17a Total agricultural program payments		
b Taxable amount of agricultural program payments		
c If you received social security retirement or disability benefits, enter any Conservation Reserve Program payments included on line 15		
18a Commodity Credit Corporation (CCC) loans under election		
b CCC loans forfeited/repaid with certificates		
c Taxable amount of CCC loans forfeited/repaid		
19a Crop insurance proceeds/federal crop disaster payments received in 2023		
b Taxable crop insurance proceeds/federal crop disaster payments		
c Crop insurance proceeds/federal crop disaster payments deferred from 2022		
20 Custom hire (machine work) income		
21 Other income – include federal/state gas tax credit/refund		

FARM INCOME – ACCRUAL METHOD	2023	2022
22 Sales – livestock, produce, grain, other products		
23a Total distributions received from cooperatives		
b Taxable amount of distributions from cooperatives		
24a Total agricultural program payments		
b Taxable amount of agricultural program payments		
25a Commodity Credit Corporation (CCC) loans under election		
b CCC loans forfeited/repaid with certificates		
c Taxable amount of CCC loans forfeited/repaid		
26 Crop insurance proceeds and certain disaster payments		
27 Custom hire (machine work) income		
28 Other income include federal/state gas tax credit/refund		

Farm Income and Expenses (continued)

ORG27

FARM INCOME – ACCRUAL METHOD (continued)	2023	2022
29 Cost of Goods Sold:		
a Beginning inventory – livestock, produce, etc		
b Cost of livestock, produce, etc purchased		
c Ending inventory – livestock, produce, etc		
30 Check if you used the unit-livestock price method or farm-price method to value inventory.....	<input type="checkbox"/>	<input type="checkbox"/>

Complete ORG51 for acquisitions and ORG50 for dispositions.

FARM EXPENSES – CASH AND ACCRUAL METHODS	2023	2022
Name of this farm		
31 Car and truck expense (complete ORG18)		
32 Chemicals		
33 Conservation expenses		
34 Custom hire (machine work)		
35 Depreciation and Section 179 deduction (Preparer Use Only)		
36 Employee benefit programs other than pension and profit-sharing plans.....		
37 Feed		
38 Fertilizers and lime.....		
39 Freight and trucking.....		
40 Gasoline, fuel and oil.....		
41 a Insurance (other than health)		
b Self-employed health insurance attributable to this farm business.....		
42 Interest:		
a Mortgage (paid to banks, etc).....		
b Other		
43 Labor hired		
44 Pension and profit-sharing plans.....		
45 Rent or lease:		
a Machinery, equipment, etc (for vehicle rent or lease, see ORG18)		
b Other (land, animals, etc)		
46 Repairs and maintenance		
47 Seeds and plants purchased		
48 Storage and warehousing.....		
49 Supplies purchased.....		
50 Taxes.....		
51 Utilities		
52 Veterinary, breeding and medicine.....		
53 Other expenses (specify):		

54 Qualified pension plan start-up costs.....		
55 DPAD (line 6) from cooperative(s) with tax year beginning before Jan. 1, 2018		
56 DPAD (line 6) from cooperative(s) with tax year beginning after Dec. 31, 2017.....		

Household Employment Taxes

ORG41

GENERAL INFORMATION

Attach copies of your state payroll returns and other payroll forms.

Taxpayer Copy

- 1 Enter your employer identification number *****
- Yes No
- 2 Did you pay **any one** household employee cash wages of \$2,600 or more in 2023 ?
- 3 Did you withhold federal income tax during 2023 for any household employee?
- 4 Did you pay total cash wages of \$1,000 or more **in any calendar quarter** of **2022** or 2023 to **all** household employees?

COMPLETE IF YOU ANSWERED 'YES' TO QUESTION 2 OR 3 ABOVE	2023	2022
5 Enter total cash wages paid during 2023 that were:		
a Subject to social security taxes		
b Subject to Medicare taxes		
c Subject to FUTA taxes		
6 Enter federal income tax withheld during 2023		

COMPLETE IF YOU ANSWERED 'YES' TO QUESTION 4 ABOVE

Federal Unemployment Tax (FUTA) Questions: Yes No

- 7 Did you pay unemployment contributions to only one state?
- 8 Did you pay all state unemployment contributions for 2023 by April 15, 2024 ?
- 9 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?
- 10 Enter any unemployment compensation you paid for :

	State Name	State Reporting Number	Taxable Wages		Contributions Paid to State Unemployment Fund	
			2023	2022	2023	2022
a	—					
b	—					

- 11 Complete the following if you know your state experience rate:
- | | State A | State B |
|---|---------|---------|
| a State experience rate (e.g., enter 5.5 for 5.5%) | _____ | _____ |
| b State experience rate period — starting date (e.g., 01/01/2023) | | |
| c State experience rate period — ending date (e.g., 12/31/2023) | | |

Sales of Stocks and Securities

ORG21A

Name _____	Social Security Number _____
------------	------------------------------

Name of reporting financial institution ▶ _____

Acct Number ▶ _____ **Reporter's Tax ID** . . . ▶ _____

Owner of account ▶ _____

Transactions were not reported to IRS . ▶

Quick Entry Table									
<i>The following adjustment codes may be entered in the table below if applicable: B, C, E, M, O, T, and W. (If the only adjustment is a disallowed wash sale loss (W), use the Disallowed Wash Sale field. Otherwise, use only the Adjustment Amount & Adjustment Code fields.)</i>									
Sale#	Property Description								
8949 Box	Date Sold	Date Acquired	Sales Price (Proceeds)	Cost or Other Basis	Disallowed Wash Sale				
Adjustment Amount*	Adjustment Code(s)*	Holding Period	Basis Reported to IRS?		Reported on Form 1099B?				
			Yes		No	Yes			No
			Yes		No	Yes			No
			Yes		No	Yes			No
			Yes		No	Yes			No

Note: For Sales Price, Cost Basis, or Adjustment Amount of \$10,000,000 or more, leave those fields blank and use the **Capital Gain (Loss) Adjustment Worksheet** after transferring. Additional adjustments and withholding are also supported on the **Capital Gain (Loss) Adjustment Worksheet**.

K-1 Estate & Trust – Beneficiary's Questions

ORG47

<input checked="" type="checkbox"/>	Attach all copies of K-1's from estates and trusts.		
1	Name of estate or trust..... <u>List all - as applicable</u>		
	Estate or trust identification no... _____		Tax shelter registration number..... _____
	1 Beneficiary	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse <input type="checkbox"/> Joint
	2 Is this the final K-1 for this estate or trust?		<input type="checkbox"/> Yes <input type="checkbox"/> No
2	Name of estate or trust..... _____		
	Estate or trust identification no... _____		Tax shelter registration number..... _____
	1 Beneficiary	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse <input type="checkbox"/> Joint
	2 Is this the final K-1 for this estate or trust?		<input type="checkbox"/> Yes <input type="checkbox"/> No
3	Name of estate or trust..... _____		
	Estate or trust identification no... _____		Tax shelter registration number..... _____
	1 Beneficiary	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse <input type="checkbox"/> Joint
	2 Is this the final K-1 for this estate or trust?		<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Name of estate or trust..... _____		
	Estate or trust identification no... _____		Tax shelter registration number..... _____
	1 Beneficiary	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse <input type="checkbox"/> Joint
	2 Is this the final K-1 for this estate or trust?		<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Name of estate or trust..... _____		
	Estate or trust identification no... _____		Tax shelter registration number..... _____
	1 Beneficiary	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse <input type="checkbox"/> Joint
	2 Is this the final K-1 for this estate or trust?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Name of estate or trust..... _____		
	Estate or trust identification no... _____		Tax shelter registration number..... _____
	1 Beneficiary	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse <input type="checkbox"/> Joint
	2 Is this the final K-1 for this estate or trust?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Foreign Earned Income

ORG52

Taxpayer Copy

1 Foreign address (including country) and POD _____

2 Occupation _____

3 Employer's name..... ▶ _____

4a Employer's U.S. Address ▶ _____

b Employer's Foreign Address..... ▶ _____

5 Employer is (Check any that apply):

a A foreign entity

b A U.S. entity

c Self

d A foreign affiliate of a U.S. company

e Other (specify)..... ▶ _____

6a Last year Form 2555 was filed..... ▶ _____

b Check if Form 2555 has not been previously filed to claim either of the exclusions ▶ Yes No

c Either exclusion ever revoked? ▶ Yes No

d Enter type of exclusion and enter year for which the revocation was effective: Exclusion ▶ _____ Year ▶ _____

7 Citizen/national of which country? ▶ _____

8a Maintained a separate foreign residence for family due to adverse conditions? Yes No

b If 'Yes,' city and country of the separate foreign residence. Also, enter the number of days during the tax year that a second household maintained at the address.
▶ _____

9 Tax home(s) during tax year and date(s) established.
▶ _____

Taxpayers Qualifying Under Bona Fide Residence Test

10 Date bona fide residence began ▶ _____, and ended ▶ _____

11 Kind of living quarters in foreign country.

a Purchased house

b Rented house or apartment

c Rented room

d Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? Yes No

b If 'Yes,' who and for what period?
▶ _____

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? Yes No

b Are you required to pay income tax to the country where you claim bona fide residence? Yes No

If you answered 'Yes' to 13a and 'No' to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14a List any contractual terms or other conditions relating to the length of your employment abroad.
▶ _____

b Enter the type of visa under which you entered the foreign country.
▶ _____

c Did your visa limit the length of your stay or employment in a foreign country?..... Yes No

d Did you maintain a home in the United States while living abroad? Yes No

e If 'Yes,' enter address of your home, whether it was rented, and the names of the occupants, and their relationship to you.
▶ _____

15 Qualified housing expenses for the tax year _____

For use with Form 8801 Information

	Prior year Form 2555, line 45 and line 50	
16 TP – Foreign Earned Income	a Taxpayer (Form 2555, line 45)	16a _____
TP – Housing	b Taxpayer (Form 2555, line 50)	b _____
SP – FEI	c Spouse (Form 2555, line 45)	c _____
SP – Housing	d Spouse (Form 2555, line 50)	d _____

State Information Worksheet

ORG60

GENERAL INFORMATION

	Taxpayer	Spouse
1 Enter your state of residence	_____	_____
2 Check the appropriate box if:	Taxpayer	Spouse
a Full year resident.....	<input type="checkbox"/>	<input type="checkbox"/>
b Part year resident.....	<input type="checkbox"/>	<input type="checkbox"/>
c Nonresident	<input type="checkbox"/>	<input type="checkbox"/>
	Date of entry: _____	Date of exit: _____
3 Resident locality: _____		
4 County: _____	School district: _____	School district number: _____
	Taxpayer	Spouse
5 Check if disabled	<input type="checkbox"/>	<input type="checkbox"/>

STATE CREDITS

6 Description/type of credit (for example, solar energy, carpool)	Code	Amount
a _____		
b _____		
c _____		
d _____		
e _____		

VOLUNTARY STATE CONTRIBUTIONS

7 Description/type of contribution (for example, wildlife, cancer)	Code	Amount
a _____		
b _____		
c _____		
d _____		
e _____		

MISCELLANEOUS QUESTIONS

		Yes	No
8 Did you file a state return for 2022?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Do you want state forms and instructions sent to you next year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Do you want any applicable penalty and interest calculated and added to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 How do you want your state refund (if any) applied?			
a Refunded	<input type="checkbox"/>	b Apply to 2024 estimates	<input type="checkbox"/>
		c Apply to 2024 taxes	<input type="checkbox"/>
12 Additional state information: _____			

2023
Tax Documents to Send to Preparer

Check items enclosed.

Gather the following documents to send to your preparer.

Form 1099-MISC - Miscellaneous Income:

List all - as applicable

Form 1099-INT - Interest Income:

List all - as applicable

Schedule K-1 Worksheet - Partnership:

List all - as applicable

Schedule K-1 Worksheet - S Corporation:

List all - as applicable

Schedule K-1 Worksheet - Estates and Trusts:

List all - as applicable