

**2022  
Income Tax Organizer**

**FOR**

**CLIENT ORGANIZER**

**PREPARED BY**

**RJ CARUSO TAX & ACCOUNTING  
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**Appointment Date and Time \_\_\_\_ / \_\_\_\_ / \_\_\_\_ \_\_\_\_ :**



Dear Tax Client:

This letter is designed to help you gather information to prepare your 2022 income tax returns.

After much deliberation and analysis, we have determined that it is necessary to change our business model to better serve our clients in a more efficient manner. As a result, there will be very limited in-person meetings during tax season. However, you can schedule an in-person appointment with your tax advisor, for any questions or concerns you may have, from May 1 thru December 30 by calling the office weekdays from 8 AM to 4 PM.

As R J Caruso Tax & Accounting continues to grow, we have increased the number of tax professionals on our staff to try and meet the demand. They, along with Jason and Chad, will also assume Romey's workload as he transitions into retirement. We thank you for your patience while we work through this transition.

**NYS SECURITY REQUIREMENT - TAXPAYER and SPOUSE (if filing jointly) MUST BRING IN THEIR CURRENT DRIVER'S LICENSE OR A CLEAR COPY (Front and Back).**

**PAYMENT FOR SERVICE** – As a matter of transparency, we want to make our clients aware that, due to the ever-increasing costs of doing business, we have aligned our fees closer to the national average for personal income tax preparation. As such, most returns will result in a modest fee increase, but returns that generate several schedules or tax returns that are more complex could result in a substantial fee increase. However, to ease the burden of payment upon completion of the tax returns, we will now **accept payment by credit card** along with cash, check, E-Check or Venmo **@rjtax**.

**DELIVERY OF TAX INFORMATION:** You can submit your tax information to us by using: **U. S. Mail** (P.O. Box 2066, Oswego, NY 13126), **Private Carrier** (UPS, FedEx, DHL – 364 East Ave, Oswego, NY 13126), **Fax** (315-342-5100), **Email** (Each preparer has a separate Email address), **Upload from Website Portal** (rjcarusotax.com) *or* you can drop off.

**Drop Off at The Office** - The drop off window in the office lobby will be accessible **Mon-Thurs: 8am to 7pm; Fri: 8am to 5pm; and Sat: 9am to 2pm**, beginning **Monday, January 30<sup>th</sup>**. There is also a secure drop box located outside at the west end of the building behind the yellow guard posts next to the portable generator accessible **24 hours a day, 7 days per week**.

**PICK-UP AND APPOINTMENTS** - Once your tax return(s) are finished, someone from our front office will contact you for pick-up. Please review the return(s) at home immediately upon receipt and if you have specific questions or concerns, a phone appointment can be scheduled. Your preparer or one of our staff members will contact you directly if there appears to be tax information missing or if there is a question, after an initial review of your tax documents.

**INCOME DOCUMENTS - W-2 (Wages), W-2G (Gambling), 1099-NEC (Non-Employee Compensation), 1099-MISC (Rental, Prize Money, Other), 1099-R (Retirement), 1099-SSA (Social Security Benefits), 1099-INT (Interest Income) 1099-DIV (Dividend Income), 1099-B (Stock/Mutual Fund Sales – Also include date purchased and purchase amount for each sale), 1099-S (Real Estate Sales), 1099-A & 1099-C (Debt Cancellation), 1099-G (State Refunds & Unemployment Insurance – For NYS Unemployment Benefits you must download 1099-G from your Online Account).**

**DEDUCTION DOCUMENTS - 1098 (Mortgage Interest), 1098-E (Education Loan Interest), 1098-T (Tuition Payments), 1095-A (Marketplace Health Insurance Premiums - NYS Must Download 1095-A from your Online Account).**

**MISC. DOCUMENTS – K-1 Schedule (From S-Corp, Partnership, Trust or Estate), Closing Statement (Purchase or Sale of Real Estate), Property Tax Bills (County, School, City, Village, Town), Donations (Receipts, Cancelled Checks, Credit Card Statements), Private Mortgage (Name, Address, SS#, Amortization Schedule), Boat or RV as Second Residence (Bank Name, Address, Federal ID#, Interest Paid – No 1098 will be issued by Bank), Gross Revenue and Breakdown of Expenses (Self-Employed Business, Rental Activities, Farm).**

**DEPENDENT TAX RETURNS – No Charge, *except* there will be a \$60.00 minimum fee for: 1) non-New York State tax returns, 2) stock or crypto sales requiring Schedule D to be filed, and/or 3) a small business requiring Schedule C to be filed. Once your child is no longer a dependent, the normal tax preparation fee will be charged.**

**AMENDED RETURN - \$75.00 minimum, if due to additional information being presented or changes required after original return was E-filed.**

**ORGANIZER – If you would like our condensed Organizer, it can be down-loaded from our website (rjcarusotax.com) or emailed to you by calling the office during normal business hours. If you would like a complete organizer, they will be in your client portal by January 16<sup>th</sup> 2023 or you can call the office and have it emailed to you by calling the office during normal business hours. There will be a \$10.00 handling fee if mailed by USPS or private carrier.**

**Please fill in the information below so we can make sure your software record is up to date.**

Address Change from 2021\_\_\_\_\_

Taxpayer's Cell # (\_\_\_\_)\_\_\_\_\_ Taxpayer's Email\_\_\_\_\_

Spouse's Cell # (\_\_\_\_)\_\_\_\_\_ Spouse's Email\_\_\_\_\_

Taxpayer's Job Title\_\_\_\_\_ Spouse's Job Title\_\_\_\_\_

Thank-you for allowing us to prepare your 2022 personal income tax return(s).

Sincerely,

**RJ CARUSO TAX & ACCOUNTING**

If any of the following items pertain to you or your spouse for 2022, please check the appropriate box and provide additional information if necessary.

### PERSONAL INFORMATION

- | Yes                      | No                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year?                              |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year?                                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return for 2022? |

### DEPENDENTS

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2022?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 or full-time students under age 24 at the end of 2022, with interest and dividend income in excess of \$1,150, or total investment income in excess of \$2,300? |

### HEALTH CARE COVERAGE

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you and your dependents have healthcare coverage for the full-year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any of the following IRS Documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach.   |
| <input type="checkbox"/> | <input type="checkbox"/> | If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship? If you received an exemption certificate, please attach. |

### INCOME

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income?   |

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**Miscellaneous Questions**

Did you have any foreign income or pay any foreign taxes?

**PURCHASES, SALES AND DEBT**

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

Did you buy or sell any stocks, bonds or other investment property in 2022?

Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2023?

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

Did you purchase a home in 2022 and you were overseas on official extended duty?

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

Did you have any debts cancelled or forgiven?

Does anyone owe you money which has become uncollectible?

**RETIREMENT PLANS**

Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you transfer or rollover any amount from one retirement plan to another retirement plan?

Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2022?

**EDUCATION**

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

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**Miscellaneous Questions**

- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

**ITEMIZED DEDUCTIONS**

- Did you incur a loss because of damaged or stolen property?
- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)?

**ESTIMATED TAXES**

- Did you apply an overpayment of 2021 taxes to your 2022 estimated tax (instead of being refunded)?
- If you have an overpayment of 2022 taxes, do you want the excess applied to your 2023 estimated tax (instead of being refunded)?
- Do you expect your 2023 taxable income and withholdings to be different from 2022?

**MISCELLANEOUS**

- Do you want to electronically file your tax return?
- Do you want to allocate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- May the IRS discuss your tax return with your preparer?
- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
- Was your home rented out or used for business?

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**Miscellaneous Questions**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur moving expenses due to a change of employment?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$16,000, or any gifts to a trust?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change within the last twelve months?   |

|      |      |    |               |
|------|------|----|---------------|
| 2022 | 1040 | US | Tax Organizer |
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**RJ CARUSO TAX & ACCOUNTING**

**364 EAST AVE  
OSWEGO NY 13126**

Telephone number: **315-342-4900**  
 Fax number: **315-342-5100**  
 E-mail address: **contact@rjcarusotax.com**

**Tax Return Appointment**

Date:  
 Time:  
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2022 tax return. Please enter all pertinent 2022 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

**CLIENT INFORMATION**

Taxpayer

Spouse

|                                  |  |  |
|----------------------------------|--|--|
| First name and initial . . . . . |  |  |
| Last name . . . . .              |  |  |
| Title/suffix . . . . .           |  |  |
| Social security number . . . . . |  |  |
| Occupation . . . . .             |  |  |
| Date of birth (m/d/y) . . . . .  |  |  |
| Date of death (m/d/y) . . . . .  |  |  |
| 1=blind . . . . .                |  |  |
| Home phone . . . . .             |  |  |
| Work phone . . . . .             |  |  |
| Work extension . . . . .         |  |  |
| Cell phone . . . . .             |  |  |
| E-mail address . . . . .         |  |  |

|         |                            |  |
|---------|----------------------------|--|
| Address | In care of . . . . .       |  |
|         | Street address . . . . .   |  |
|         | Apartment number . . . . . |  |
|         | City . . . . .             |  |
|         | State . . . . .            |  |
|         | ZIP code . . . . .         |  |

**DEPENDENTS**

Dependent No.

Dependent No.

|                                    |  |  |
|------------------------------------|--|--|
| First name . . . . .               |  |  |
| Last name . . . . .                |  |  |
| Title/suffix . . . . .             |  |  |
| Date of birth (m/d/y) . . . . .    |  |  |
| Date of death (m/d/y) . . . . .    |  |  |
| Date of adoption (m/d/y) . . . . . |  |  |
| Social security number . . . . .   |  |  |
| Relationship . . . . .             |  |  |
| Months lived at home . . . . .     |  |  |

Dependent No.

Dependent No.

|                                    |  |  |
|------------------------------------|--|--|
| First name . . . . .               |  |  |
| Last name . . . . .                |  |  |
| Title/suffix . . . . .             |  |  |
| Date of birth (m/d/y) . . . . .    |  |  |
| Date of death (m/d/y) . . . . .    |  |  |
| Date of adoption (m/d/y) . . . . . |  |  |
| Social security number . . . . .   |  |  |
| Relationship . . . . .             |  |  |
| Months lived at home . . . . .     |  |  |



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Tax Organizer

Please enter all pertinent 2022 information. If you have attached a government form for an item, check the box and do not enter a 2022 amount.

**WAGES, SALARIES AND TIPS**

Employer name:

|                          |       |
|--------------------------|-------|
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |

| 2022 Amount      | 2021 Amount |
|------------------|-------------|
| Attach Forms W-2 | _____       |
|                  | _____       |
|                  | _____       |
|                  | _____       |

**INTEREST INCOME**

Payer name:

|                          |       |
|--------------------------|-------|
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |

|                       |       |
|-----------------------|-------|
| Attach Forms 1099-INT | _____ |
|                       | _____ |
|                       | _____ |
|                       | _____ |

**DIVIDEND INCOME**

Payer name:

|                          |       |
|--------------------------|-------|
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |

|                       |       |
|-----------------------|-------|
| Attach Forms 1099-DIV | _____ |
|                       | _____ |
|                       | _____ |
|                       | _____ |

**PENSIONS, IRA AND GAMBLING INCOME**

Payer name:

|                          |       |
|--------------------------|-------|
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |

|                                    |       |
|------------------------------------|-------|
| Attach Forms<br>1099-R & W-2G      | _____ |
|                                    | _____ |
|                                    | _____ |
|                                    | _____ |
| Winnings not reported on W-2G..... | _____ |
| Total gambling losses.....         | _____ |

**OTHER GOVERNMENT FORMS - INCOME**

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Form 1099-B - Sales of stock (also include transaction history) .....  |
| <input type="checkbox"/> | Form 1099-MISC - Miscellaneous income .....                            |
| <input type="checkbox"/> | Form 1099-K - Merchant card and third party network payments .....     |
| <input type="checkbox"/> | Form 1099-S - Sales of real estate (also include closing statements) . |

|                   |  |
|-------------------|--|
| Attach Forms 1099 |  |
|-------------------|--|

|                          |                                      |  |
|--------------------------|--------------------------------------|--|
| <input type="checkbox"/> | Form 1099-G - State tax refunds..... |  |
|--------------------------|--------------------------------------|--|

|                   |  |
|-------------------|--|
| Attach Forms 1099 |  |
|-------------------|--|

Taxpayer:

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Form SSA-1099 - Social security benefits ..... |
| <input type="checkbox"/> | Form 1099-G - Unemployment compensation .....  |
| <input type="checkbox"/> | Form 1099-Q (529 Plan) .....                   |
| <input type="checkbox"/> | Form 1099-QA/5498-QA (ABLE Accounts) .....     |

|                   |  |
|-------------------|--|
| Attach Forms 1099 |  |
|-------------------|--|

Spouse:

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Form SSA-1099 - Social security benefits ..... |
| <input type="checkbox"/> | Form 1099-G - Unemployment compensation .....  |
| <input type="checkbox"/> | Form 1099-Q (529 Plan) .....                   |
| <input type="checkbox"/> | Form 1099-QA/5498-QA (ABLE Accounts) .....     |

|                   |  |
|-------------------|--|
| Attach Forms 1099 |  |
|-------------------|--|

|      |      |    |               |
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**MISCELLANEOUS INCOME**

Taxpayer: Alimony received .....  
 Spouse: Alimony received .....

Other: \_\_\_\_\_

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |

**RETIREMENT PLAN CONTRIBUTIONS**

Taxpayer: Traditional IRA contributions (1=maximum) .....  
 Roth IRA contributions (1=maximum) .....  
 Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum) .....  
 Spouse: Traditional IRA contributions (1=maximum) .....  
 Roth IRA contributions (1=maximum) .....  
 Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum) .....

| 2022 Amount | 2021 Amount |
|-------------|-------------|
|             |             |
|             |             |
|             |             |
|             |             |
|             |             |
|             |             |

**OTHER GOVERNMENT FORMS - DEDUCTIONS**

Form 1098-E - Student loan interest .....  
 Form 1098-T - Tuition and related expenses .....

|                   |  |
|-------------------|--|
| Attach Forms 1098 |  |
|                   |  |

**AFFORDABLE CARE ACT**

Form 1095-A - Health Insurance Marketplace Statement .....  
 Form 1095- B - Health Coverage .....  
 Form 1095-C - Employer-Provided Health Insurance Offer and Coverage .....

|                   |  |
|-------------------|--|
| Attach Forms 1095 |  |
|                   |  |

**ADJUSTMENTS TO INCOME**

Taxpayer:  
 Self-employed health insurance premiums .....  
 Educator expenses .....  
 Other adjustments to income:  
 \_\_\_\_\_  
 \_\_\_\_\_

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Alimony paid - Recipient name & SSN .....  
 \_\_\_\_\_  
 \_\_\_\_\_

Spouse:  
 Self-employed health insurance premiums .....  
 Educator expenses .....  
 Other adjustments to income:  
 \_\_\_\_\_  
 \_\_\_\_\_

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Alimony paid - Recipient name & SSN .....  
 \_\_\_\_\_  
 \_\_\_\_\_

**MEDICAL AND DENTAL EXPENSES**

Prescription medicines and drugs .....  
 Doctors, dentists and nurses .....  
 Hospitals and nursing homes .....  
 Insurance premiums .....  
 Long-term care premiums - taxpayer .....  
 Long-term care premiums - spouse .....  
 Insurance reimbursement .....  
 Out-of-pocket lodging and transportation expenses .....  
 Number of medical miles .....  
 Other: \_\_\_\_\_  
 \_\_\_\_\_

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**TAXES PAID**

State income taxes - 1/22 payment on 2021 state estimate .....

|  |  |
|--|--|
|  |  |
|--|--|



Please enter all pertinent 2022 information.

**DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)**

|  |  |  |
|--|--|--|
| 1=direct deposit of federal tax refund into bank account ..... |  |  |
| 1=electronic payment of balance due .....                      |  |  |
| 1=electronic payment of estimated tax .....                    |  |  |

**BANK INFORMATION**

| Name of Bank | Percent to Deposit (xx.xx) | Routing Number | Account Number | Type of Account (Table 1) | Type of Invest. (Table 2) |
|--------------|----------------------------|----------------|----------------|---------------------------|---------------------------|
|              |                            |                |                |                           |                           |
|              |                            |                |                |                           |                           |
|              |                            |                |                |                           |                           |

**2022 ESTIMATED TAX / 1040-ES (6)**

**Federal**

|  | Amount Paid | Date Paid | TS | 2022 Voucher Amount |
|--|-------------|-----------|----|---------------------|
| Overpayment applied from 2021 .....        |             |           |    |                     |
| 1st quarter payment .....                  |             |           |    |                     |
| 2nd quarter payment .....                  |             |           |    |                     |
| 3rd quarter payment .....                  |             |           |    |                     |
| 4th quarter payment .....                  |             |           |    |                     |
| Additional Estimated Tax Payments          |             |           |    |                     |
| Paid with extension .....                  |             |           |    |                     |
| Former spouse SSN if joint estimates ..... |             |           |    |                     |

**State**

|                                     | Amount Paid | Date Paid | TS | 2022 Voucher Amount |
|-------------------------------------|-------------|-----------|----|---------------------|
| Overpayment applied from 2021 ..... |             |           |    |                     |
| 1st quarter payment .....           |             |           |    |                     |
| 2nd quarter payment .....           |             |           |    |                     |
| 3rd quarter payment .....           |             |           |    |                     |
| 4th quarter payment .....           |             |           |    |                     |
| Additional Estimated Tax Payments   |             |           |    |                     |
| Paid with extension .....           |             |           |    |                     |

**1**      **Type of Account**

1 = Savings  
2 = Checking

**2**      **Type of Investment**

|                                       |  |
|---------------------------------------|--|
| 1 = Checking or savings (default)     | 6 = Coverdell savings account (ESA)      |
| 2 = Taxpayer's IRA (next year limits) | 7 = Other                                |
| 3 = Spouse's IRA (next year limits)   | 8 = Taxpayer's IRA (current year limits) |
| 4 = Health savings account (HSA)      | 9 = Spouse's IRA (current year limits)   |
| 5 = Archer MSA                        |  |

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

|   |  |
|---|--|
| Principal business/profession .....                 |  |
| Principal business code .....                       |  |
| Business name, if different from Form 1040 .....    |  |
| Business address, if different from Form 1040 ..... |  |
| City, if different from Form 1040 .....             |  |
| State, if different from Form 1040 .....            |  |
| ZIP code, if different from Form 1040 .....         |  |
| Foreign region .....                                |  |
| Foreign postal code .....                           |  |
| Foreign country .....                               |  |
| Employer identification number .....                |  |
| Other accounting method .....                       |  |

|   |  |  |
|---|--|--|
| Accounting method: 1=cash, 2=accrual .....  |  |  |
| Inventory method: 1=cost, 2=lower cost/market, 3=other .....  |  |  |
| 1=change of inventory method .....  |  |  |
| 1=spouse, 2=joint .....   |  |  |
| 1=first Schedule C filed for this business .....  |  |  |
| If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..... |  |  |
| 1=not subject to self-employment tax .....  |  |  |
| 1=did not "materially participate" .....  |  |  |
| 1=personal services is not a material income producing factor .....                                     |  |  |
| 1=investment .....  |  |  |
| 1=minister's Schedule C .....   |  |  |
| 1=single member limited liability company .....   |  |  |
| 1=trader in financial instruments or commodities .....  |  |  |

**INCOME**

|   | 2022 Amount | 2021 Amount |
|---|-------------|-------------|
| Gross receipts or sales (Form 1099-MISC, box 7) ..... |             |             |
| Returns and allowances .....                          |             |             |
| Other income:   |             |             |
| _____   |             |             |
| _____   |             |             |
| _____   |             |             |

**COST OF GOODS SOLD**

|  |  |  |
|--|--|--|
| Inventory at beginning of the year ..... |  |  |
| Purchases .....                          |  |  |
| Cost of items for personal use .....     |  |  |
| Cost of labor .....                      |  |  |
| Materials and supplies .....             |  |  |
| Other costs:                             |  |  |
| _____                                    |  |  |
| _____                                    |  |  |
| _____                                    |  |  |
| Inventory at end of the year .....       |  |  |

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**EXPENSES**

|  | 2022 Amount | 2021 Amount |
|--|-------------|-------------|
| Accounting.....  |             |             |
| Advertising.....   |             |             |
| Answering service.....   |             |             |
| Bad debts from sales or service.....                                 |             |             |
| Bank charges.....  |             |             |
| Car and truck expenses (not entered elsewhere).....                  |             |             |
| Commissions.....   |             |             |
| Contract labor.....  |             |             |
| Delivery and freight.....  |             |             |
| Dues and subscriptions.....  |             |             |
| Employee benefit programs.....                                       |             |             |
| Insurance (other than health).....                                   |             |             |
| Mortgage interest (paid to banks, etc.).....                         |             |             |
| Other interest (not entered elsewhere).....                          |             |             |
| Janitorial.....  |             |             |
| Laundry and cleaning.....  |             |             |
| Legal and professional.....  |             |             |
| Miscellaneous.....   |             |             |
| Office expense.....  |             |             |
| Outside services.....  |             |             |
| Parking and tolls.....   |             |             |
| Pension and profit sharing plans - contributions.....                |             |             |
| Pension and profit sharing plans - admin. and education costs.....   |             |             |
| Postage.....   |             |             |
| Printing.....  |             |             |
| Rent - vehicles, machinery, & equipment (not entered elsewhere)..... |             |             |
| Rent - other.....  |             |             |
| Repairs.....   |             |             |
| Security.....  |             |             |
| Supplies.....  |             |             |
| Taxes - real estate.....   |             |             |
| Taxes - payroll.....   |             |             |
| Taxes - sales tax included in gross receipts.....                    |             |             |
| Taxes - other (not entered elsewhere).....                           |             |             |
| Telephone.....   |             |             |
| Tools.....   |             |             |
| Travel.....  |             |             |
| Total meals in full (50%).....                                       |             |             |
| Department of Transportation meals in full (80%).....                |             |             |
| Meals provided by restaurants in full (100%).....                    |             |             |
| Uniforms.....  |             |             |
| Utilities.....   |             |             |
| Wages.....   |             |             |
| Other expenses:  |             |             |
| _____  |             |             |
| _____  |             |             |
| _____  |             |             |
| _____  |             |             |

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

|                                    | 2022 Amount | 2021 Amount  |
|------------------------------------|-------------|--|
| Description of property .....      |             | <b>Type of Property</b><br>1 = Single Family Residence<br>2 = Multi-Family Residence<br>3 = Vacation/Short-Term Rental<br>4 = Commercial<br>5 = Land<br>6 = Royalties<br>7 = Self-Rental |
| Street address .....               |             |  |
| City .....                         |             |  |
| State .....                        |             |  |
| ZIP code .....                     |             |  |
| Type of property (see table) ..... |             |  |
| Other type of property .....       |             |  |
| Number of days rented .....        | 34          |  |

|   |  |  |  |
|---|--|--|--|
| Percentage of ownership<br>if not 100% (.xxxx) .....  |  | 1=did not actively participate .....               |  |
| Percentage of tenant occupancy<br>if not 100% (.xxxx) .....   |  | 1=real estate professional .....                   |  |
| 1=spouse, 2=joint .....   |  | 1=rental other than real estate .....              |  |
| 1=qualified joint venture .....   |  | 1=investment .....                                 |  |
| 1=nonpassive activity,<br>2=passive royalty .....   |  | 1=single member limited<br>liability company ..... |  |
| If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..... |  |  |  |

**INCOME**

|                                   | 2022 Amount | 2021 Amount |
|-----------------------------------|-------------|-------------|
| Rents or royalties received ..... |             |             |

**DIRECT EXPENSES**

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

|   |  |  |
|---|--|--|
| Advertising .....                             |  |  |
| Association dues .....                        |  |  |
| Auto and travel (not entered elsewhere) ..... |  |  |
| Cleaning and maintenance .....                |  |  |
| Commissions .....                             |  |  |
| Gardening .....                               |  |  |
| Insurance .....                               |  |  |
| Legal and professional fees .....             |  |  |
| Licenses and permits .....                    |  |  |
| Management fees .....                         |  |  |
| Miscellaneous .....                           |  |  |
| Mortgage interest (paid to banks, etc.) ..... |  |  |
| Qualified mortgage insurance premiums .....   |  |  |
| Excess mortgage interest .....                |  |  |
| Other interest (not entered elsewhere) .....  |  |  |
| Painting and decorating .....                 |  |  |
| Pest control .....                            |  |  |
| Plumbing and electrical .....                 |  |  |
| Repairs .....                                 |  |  |
| Supplies .....                                |  |  |
| Taxes - real estate .....                     |  |  |
| Taxes - other (not entered elsewhere) .....   |  |  |
| Telephone .....                               |  |  |
| Utilities .....                               |  |  |
| Wages and salaries .....                      |  |  |
| Other:  |  |  |
| _____   |  |  |
| _____   |  |  |
| _____   |  |  |

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

|                           |  |
|---------------------------|--|
| Foreign region .....      |  |
| Foreign postal code ..... |  |
| Foreign country .....     |  |

OIL AND GAS

|   | 2022 Amount | 2021 Amount |
|---|-------------|-------------|
| Production type (preparer use only) .....                         |             |             |
| Cost depletion .....  |             |             |
| Percentage depletion rate or amount .....                         |             |             |
| State cost depletion, if different (-1 if none) .....             |             |             |
| State % depletion rate or amount, if different (-1 if none) ..... |             |             |

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

|   |  |
|---|--|
| Number of days personal use .....                       |  |
| Number of days owned (if optional method elected) ..... |  |

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

|   |  |  |
|---|--|--|
| Advertising .....                             |  |  |
| Association dues .....                        |  |  |
| Auto and travel (not entered elsewhere) ..... |  |  |
| Cleaning and maintenance .....                |  |  |
| Commissions .....                             |  |  |
| Gardening .....                               |  |  |
| Insurance .....                               |  |  |
| Legal and professional fees .....             |  |  |
| Licenses and permits .....                    |  |  |
| Management fees .....                         |  |  |
| Miscellaneous .....                           |  |  |
| Mortgage interest (paid to banks, etc.) ..... |  |  |
| Qualified mortgage insurance premiums .....   |  |  |
| Excess mortgage interest .....                |  |  |
| Other interest (not entered elsewhere) .....  |  |  |
| Painting and decorating .....                 |  |  |
| Pest control .....                            |  |  |
| Plumbing and electrical .....                 |  |  |
| Repairs .....                                 |  |  |
| Supplies .....                                |  |  |
| Taxes - real estate .....                     |  |  |
| Taxes - other (not entered elsewhere) .....   |  |  |
| Telephone .....                               |  |  |
| Utilities .....                               |  |  |
| Wages and salaries .....                      |  |  |
| Other:  |  |  |
| _____   |  |  |
| _____   |  |  |
| _____   |  |  |
| _____   |  |  |
| _____   |  |  |



Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

|                          |  |
|--------------------------|--|
| Principal product .....  | <input style="width:100%;" type="text"/> |
| Employer ID number ..... | <input style="width:100%;" type="text"/> |

|   |  |  |
|---|--|--|
| Agricultural activity code .....  | <input style="width:100%;" type="text"/> |  |
| Accounting method: 1=cash, 2=accrual .....  | <input style="width:100%;" type="text"/> |  |
| 1=spouse, 2=joint .....   | <input style="width:100%;" type="text"/> |  |
| 1=farm rental (Form 4835) .....   | <input style="width:100%;" type="text"/> |  |
| Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other .....                        | <input style="width:100%;" type="text"/> |  |
| 1=crop insurance proceeds election .....  | <input style="width:100%;" type="text"/> |  |
| If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..... | <input style="width:100%;" type="text"/> |  |
| 1=did not "materially participate" (Schedule F only) .....  | <input style="width:100%;" type="text"/> |  |
| 1=did not actively participate (Farm rental only) .....   | <input style="width:100%;" type="text"/> |  |
| 1=real estate professional (farm rental only) .....   | <input style="width:100%;" type="text"/> |  |
| 1=single member limited liability company .....   | <input style="width:100%;" type="text"/> |  |
| % of ownership if not 100% (.xxxx) (Farm rental only) .....   | <input style="width:100%;" type="text"/> |  |

**FARM INCOME**

|  | 2022 Amount                              | 2021 Amount                              |
|--|--|--|
| <b>Cash method:</b>  |  |  |
| Sales of livestock and other resale items .....              | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Cost or basis of livestock or other resale items .....       | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Sales of products raised .....                               | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| <b>Accrual method:</b>                                       |  |  |
| Sales of livestock, produce, etc. ....                       | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Beginning inventory of livestock, etc. ....                  | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Cost of livestock, etc. purchased .....                      | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Ending inventory of livestock, etc. ....                     | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| <b>Other farm income:</b>                                    |  |  |
| Total cooperative distributions .....                        | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Taxable cooperative distributions .....                      | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Total agricultural program payments (other than CRP) .....   | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Taxable agricultural program payments (other than CRP) ..... | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Total conservation reserve program payments .....            | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Taxable conservation reserve program payments .....          | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Commodity credit loans reported under election .....         | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Total commodity credit loans forfeited or repaid .....       | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Taxable commodity credit loans forfeited or repaid .....     | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Total crop insurance proceeds received in 2022 .....         | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Taxable crop insurance proceeds received in 2022 .....       | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Taxable crop insurance proceeds deferred from 2021 .....     | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |
| Custom hire (machine work) income not included above .....   | <input style="width:100%;" type="text"/> | <input style="width:100%;" type="text"/> |



Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

|  | 2022 Amount | 2021 Amount |
|--|-------------|-------------|
| Description of vehicle .....   |             |             |
| 1=no evidence to support your deduction .....                            |             |             |
| 1=no written evidence to support your deduction .....                    |             |             |
| 1=vehicle is available for off-duty personal use .....                   |             |             |
| 1=no other vehicle is available for personal use .....                   |             |             |
| 1=vehicle used primarily by more than 5% owner .....                     |             |             |
| Number of months of business use if changed from 100% personal use ..... |             |             |

**AUTOMOBILE MILEAGE**

|  |  |  |
|--|--|--|
| Total mileage (for the tax year) .....     |  |  |
| Business mileage .....                     |  |  |
| Commuting mileage (for the tax year) ..... |  |  |
| Average daily round-trip commute .....     |  |  |

**ACTUAL EXPENSES**

|   |  |  |
|---|--|--|
| Parking fees and tolls (business portion only) .....        |  |  |
| Gasoline, lube, oil .....                                   |  |  |
| Repairs .....   |  |  |
| Tires .....   |  |  |
| Insurance .....   |  |  |
| Miscellaneous .....   |  |  |
| Auto license (other than personal property taxes) .....     |  |  |
| Personal property taxes (based on car's value) .....        |  |  |
| Interest (car loan) (for Schedule C, E & F) .....           |  |  |
| Vehicle rent or lease payments .....                        |  |  |
| Inclusion amount (enter as positive) .....                  |  |  |
| Value of employer-provided vehicle on Form W-2 (2106) ..... |  |  |



Please enter 2022 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

**BUSINESS USE OF HOME**

|  | 2022 Amount | 2021 Amount |
|--|-------------|-------------|
| Form.....  |             |             |
| Number of form (e.g., enter 2 for Schedule C number 2).....                            |             |             |
| Business use area (square footage).....  |             |             |
| Total area of home (square footage).....   |             |             |
| Total hours facility used (for daycare facilities only).....                           |             |             |
| Total hours available (if not 8,760).....  |             |             |
| Area of home included above used exclusively for daycare business, if any (sq ft)..... |             |             |
| % (.xx) or amount of gross income from home if not 100% (-1 if none).....              |             |             |
| % (.xx) or amount of expenses from home if not 100% (-1 if none).....                  |             |             |

**INDIRECT EXPENSES**

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

|                               |  |  |
|-------------------------------|--|--|
| Mortgage interest.....        |  |  |
| Real estate taxes.....        |  |  |
| Casualty losses.....          |  |  |
| Insurance.....                |  |  |
| Miscellaneous.....            |  |  |
| Rent.....                     |  |  |
| Repairs and maintenance.....  |  |  |
| Utilities.....                |  |  |
| Excess mortgage interest..... |  |  |
| Excess real estate taxes..... |  |  |
| Other indirect expenses:      |  |  |
| _____                         |  |  |
| _____                         |  |  |
| _____                         |  |  |

**DIRECT EXPENSES**

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

|                                |  |  |
|--------------------------------|--|--|
| Mortgage interest.....         |  |  |
| Real estate taxes.....         |  |  |
| Casualty losses.....           |  |  |
| Insurance.....                 |  |  |
| Miscellaneous.....             |  |  |
| Rent.....                      |  |  |
| Repairs and maintenance.....   |  |  |
| Utilities.....                 |  |  |
| Excess mortgage interest.....  |  |  |
| Excess real estate taxes.....  |  |  |
| Excess casualty losses.....    |  |  |
| Allowable casualty losses..... |  |  |
| Other direct expenses:         |  |  |
| _____                          |  |  |
| _____                          |  |  |
| _____                          |  |  |

|             |             |           |                                       |             |
|-------------|-------------|-----------|---------------------------------------|-------------|
| <b>2022</b> | <b>1040</b> | <b>US</b> | <b>Health Savings Accounts (8889)</b> | <b>32.1</b> |
|-------------|-------------|-----------|---------------------------------------|-------------|

Please enter all pertinent 2022 amounts & attach all 1099-SA forms.  
Last year's amounts are provided for your reference.

**HSA CONTRIBUTIONS**

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2022, a high deductible health plan is one with an annual deductible that is not less than \$1,400 for self-only coverage or \$2,800 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$7,050 for self-only coverage or \$14,100 for family coverage.

|  | 2022 Amount |        | 2021 Amount |        |
|--|-------------|--------|-------------|--------|
|  | Taxpayer    | Spouse | Taxpayer    | Spouse |
| 1= self-only coverage, 2= family coverage .....  |             |        |             |        |
| HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum) ..... |             |        |             |        |
| Contributions included above that were made after you became eligible for Medicare .....   |             |        |             |        |
| Contributions made to date .....   |             |        |             |        |

**HSA DISTRIBUTIONS**

|   |  |  |  |  |
|---|--|--|--|--|
| Total HSA distribution received (1099-SA, box 1) ...                    |  |  |  |  |
| Distributions included above that were rolled over to another HSA ..... |  |  |  |  |
| Total unreimbursed qualified medical expenses .....                     |  |  |  |  |

|  |             |
|--|-------------|
|  | <b>32.1</b> |
|--|-------------|

Please enter all pertinent 2022 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

**DEPENDENT CARE EXPENSES (33.1)**

|   | 2022 Amount |        | 2021 Amount |        |
|---|-------------|--------|-------------|--------|
|   | Taxpayer    | Spouse | Taxpayer    | Spouse |
| Dependent care expenses incurred but not paid in 2022 |             |        |             |        |
| Employer-provided benefits forfeited in 2022          |             |        |             |        |

**PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT**

|  |   |  |           |
|--|---|--|-----------|
| No. <input style="width:40px;" type="text"/> | First name .....  |  |           |
|  | Last name .....   |  |           |
|  | Title or suffix .....   |  |           |
|  | Date of birth (m/d/y) .....                                       |  |           |
|  | Social security number .....                                      |  |           |
|  | Qualified dependent care expenses incurred and paid in 2022 ..... |  | 2021 amt: |
|  | 1=disabled .....  |  |           |
|  | 1=spouse, 2=joint .....   |  |           |

|  |   |  |           |
|--|---|--|-----------|
| No. <input style="width:40px;" type="text"/> | First name .....  |  |           |
|  | Last name .....   |  |           |
|  | Title or suffix .....   |  |           |
|  | Date of birth (m/d/y) .....                                       |  |           |
|  | Social security number .....                                      |  |           |
|  | Qualified dependent care expenses incurred and paid in 2022 ..... |  | 2021 amt: |
|  | 1=disabled .....  |  |           |
|  | 1=spouse, 2=joint .....   |  |           |

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

|  |  |  |           |
|--|--|--|-----------|
| No. <input style="width:40px;" type="text"/> | Name of provider .....                     |  |           |
|  | Street address .....                       |  |           |
|  | City .....                                 |  |           |
|  | State .....                                |  |           |
|  | ZIP code .....                             |  |           |
|  | Foreign region .....                       |  |           |
|  | Foreign postal code .....                  |  |           |
|  | Foreign country .....                      |  |           |
|  | Identification number (SSN or EIN) .....   |  |           |
|  | Amount paid to care provider in 2022 ..... |  | 2021 amt: |
|  | 1=spouse, 2=joint .....                    |  |           |

Please enter all pertinent 2022 information. Last year's amounts are provided for your reference.

**ELIGIBLE CHILDREN**

2022 Amount

2021 Amount

|  |   |   |  |  |
|--|---|---|--|--|
| No. <input style="width:40px;" type="text"/>       | First name .....                          |   |  |  |
|  | Last name .....                           |   |  |  |
|  | Identification number .....               |   |  |  |
|  | Date of birth (m/d/y) .....               |   |  |  |
|  | 1=born before 2005 and was disabled ..... |   |  |  |
|  | 1=special needs child .....               |   |  |  |
|  | 1=foreign child .....                     |   |  |  |
|  | 1=adoption was not final in 2022 .....    |   |  |  |
|  | Qualified Adoption Expenses Paid in       | 2021 for adoption not finalized by end of 2022 .....              |  |  |
|  |   | Prior years for adoption of foreign child finalized in 2022 ..... |  |  |
| 2021 and 2022 for adoption finalized in 2022 ..... |   |   |  |  |
| 2022 for adoption finalized before 2022 .....      |   |   |  |  |
| 1=spouse, 2=joint .....                            |   |   |  |  |

|  |   |   |  |  |
|--|---|---|--|--|
| No. <input style="width:40px;" type="text"/>       | First name .....                          |   |  |  |
|  | Last name .....                           |   |  |  |
|  | Identification number .....               |   |  |  |
|  | Date of birth (m/d/y) .....               |   |  |  |
|  | 1=born before 2005 and was disabled ..... |   |  |  |
|  | 1=special needs child .....               |   |  |  |
|  | 1=foreign child .....                     |   |  |  |
|  | 1=adoption was not final in 2022 .....    |   |  |  |
|  | Qualified Adoption Expenses Paid in       | 2021 for adoption not finalized by end of 2022 .....              |  |  |
|  |   | Prior years for adoption of foreign child finalized in 2022 ..... |  |  |
| 2021 and 2022 for adoption finalized in 2022 ..... |   |   |  |  |
| 2022 for adoption finalized before 2022 .....      |   |   |  |  |
| 1=spouse, 2=joint .....                            |   |   |  |  |

|  |   |   |  |  |
|--|---|---|--|--|
| No. <input style="width:40px;" type="text"/>       | First name .....                          |   |  |  |
|  | Last name .....                           |   |  |  |
|  | Identification number .....               |   |  |  |
|  | Date of birth (m/d/y) .....               |   |  |  |
|  | 1=born before 2005 and was disabled ..... |   |  |  |
|  | 1=special needs child .....               |   |  |  |
|  | 1=foreign child .....                     |   |  |  |
|  | 1=adoption was not final in 2022 .....    |   |  |  |
|  | Qualified Adoption Expenses Paid in       | 2021 for adoption not finalized by end of 2022 .....              |  |  |
|  |   | Prior years for adoption of foreign child finalized in 2022 ..... |  |  |
| 2021 and 2022 for adoption finalized in 2022 ..... |   |   |  |  |
| 2022 for adoption finalized before 2022 .....      |   |   |  |  |
| 1=spouse, 2=joint .....                            |   |   |  |  |



2022

1040

US

Education Credits / Tuition Deduction

No.

38

Please complete the information below if you paid qualified education expenses in 2022 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse
First name
Last name
Social security number
Number of years hope credit claimed
Number of prior years AOC claimed
1=student was NOT enrolled at least half-time for at least one academic period that began in 2022 (or the first 3 months of 2023 if the qualified expenses were made in 2022) at an eligible institution in a qualified program
1=student completed first four years of post-secondary education before 2022
1=student was convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance

Form grid for Student Information with shaded areas for 2021 amounts.

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name
Street address
City
State
ZIP code
1=2022 Form 1098-T was NOT received
1=2022 Form 1098-T received with Box 2 & 7 completed
1=2021 Form 1098-T received with Box 2 & 7 completed
Federal ID number from Form 1098-T

Form grid for Educational Institution Attended (#1) with shaded areas for 2021 amounts.

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name
Street address
City
State
ZIP code
1=2022 Form 1098-T was NOT received
1=2022 Form 1098-T received with Box 2 & 7 completed
1=2021 Form 1098-T received with Box 2 & 7 completed
Federal ID number from Form 1098-T

Form grid for Educational Institution Attended (#2) with shaded areas for 2021 amounts.

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2022 (net of refund or assistance, & not entered elsewhere)
Books & supplies required to be purchased from institution
Books & supplies not entered above
Amount of prior year refund or assistance \*

Table with columns for 2022 Amount and 2021 Amount for qualified education expenses.

\* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

