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2023 TAX ORGANIZER

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This tax organizer has been prepared for your use in gathering the information needed for your 2023 tax return.

To save you time, selected information from your 2022 tax return has been entered in this organizer. Please line through any information that does not apply to your 2023 tax return.

In some cases, 2022 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.

If we may be of further assistance, please contact us at your convenience.

REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER

ACCOUNTING
CONSULTING
PLANNING
TAX

COSTANZO WOOMER
NISTENDIRK, PLLC
Certified Public Accountants

This letter is intended to confirm the terms of our engagement with you and the services that we will provide. In order to assure an understanding of our mutual responsibilities and comply with professional guidelines we request all clients to confirm the following arrangements by signing and returning this letter with your information.

We will prepare your 2023 federal and state income tax returns that you request from information that you will furnish to us. We will not audit the data that you provide, although it may be necessary to ask you for clarification of some of the information.

The filing due date for your income tax returns is April 15, 2024. It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues, delays in processing, or if we do not receive all of the necessary information from you on a timely basis.

If you are unable to complete and return the tax organizer and other required documentation by Friday, March 15, 2024, to allow for timely preparation of your tax return you must contact us and request that we apply for an extension of the filing deadline on your behalf. If the necessary information to complete your return is submitted to us after March 15, 2024 and, at your request, we expend effort on your return prior to the April 15th deadline, you may be subject to a 10% premium on time spent after March 15th to cover overtime costs.

All taxes owed are due by the original filing due date. Underpayment of the tax liability because of insufficient withholding, untimely estimated tax payments and underpaying the balance due by the due date will create the opportunity for the Internal Revenue Service to assess penalties and interest on you.

The filing due date for extended returns is October, 15, 2024. Complete information for extended returns should be submitted no later than Tuesday, September 24, 2024. If the necessary information to complete your extended return is submitted to us after September 24, 2024, you may be subject to a 10% premium on time spent after September 24th.

You agree that you are not and will not be entitled to rely on any advice unless your request and our response are provided in writing.

The Internal Revenue Service imposes certain filing and disclosure requirements on taxpayers who have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank or securities account). You are also required to report any income earned from virtual currency transactions from Cryptocurrency and Bitcoins. By your signature below, you are representing that you have had no such interest or authority at any time during the calendar year 2023 and that you have provided details to us of all virtual currency transactions made in 2023. If you are unsure of whether you have reportable foreign or virtual transactions and would like to discuss the requirements further, you should contact us as soon as possible.

If, during our work, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

If you are a business owner, we are not assisting business owners with compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting. 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 the 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.

It is your responsibility to provide all of the information for the preparation of a complete and accurate return. We will maintain copies of information you provide to us in connection with this engagement on a strictly confidential basis. Our records retention policy requires us to return all original records and documents that you have given us at the conclusion of the engagement.

You should retain all of the records used to prepare your returns because they may be required to support the accuracy of the returns in the case of an audit. Our records and files are our property and are not a substitute for your own records. Our firm destroys our engagement files and workpapers after a period of seven years. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above-mentioned period.

In the interest of enhancing our availability to meet your professional service needs while maintaining service qualities and timeliness, we may use a third party service provider to assist us in the provision of services to you. Any provider will have established procedures and controls designed to protect client confidentiality and maintain data security. As your paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures.

Our fees for these services will be based upon the amount of time and expenses required to complete your returns. Current billing rates range from $90 - $275 per hour, plus out-of-pocket expenses. All invoices are due and payable upon presentation. If payment is not received within 60 days of the due date, you may be assessed late payment fees of 1% per month on the unpaid balance. We reserve the right to suspend or terminate our work due to non-payment.

After you have accumulated your tax records, you may simply email, mail or bring the information to us or, if there are specific issues that you feel need to be discussed, please call to set up an appointment.

You and we both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of West Virginia. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute settled in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If the foregoing fairly represents your understanding of our services please sign and return this letter with your tax information and the organizer to our office. Please note that you are affirming to Costanzo Woomer Nistendirk, PLLC your understanding of and agreement to the terms and conditions of this engagement letter by either of the following actions: returning your signed engagement letter to our firm or returning your income tax information to us for use in the preparation of your returns.

As always we appreciate the opportunity to provide services to our clients and encourage year round communication to answer questions and be involved in your planning needs.

Very truly yours,

Costanzo Woomer Nistendirk, PLLC

Accepted by: ______________________

Date: ______________________________

Accepted by: ______________________

Date: ______________________________

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1341 National Road, PO Box 2050, Wheeling, WV 26003 | 304-242-4400
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Topic Index

Questions (Page 1 of 5)

The following questions pertain to the 2023 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:	Yes	No
Did your marital status change?	_____	_____
Are you married?	_____	_____
If Yes, do you and your spouse want to file separate returns?	_____	_____
If No, are you in a domestic partnership, civil union, or other state-defined relationship?	_____	_____
Can you or your spouse be claimed as a dependent by another taxpayer?	_____	_____
Did you or your spouse serve in the military or were you or your spouse on active duty?	_____	_____

Dependents:

Were there any changes in dependents from the prior year? Note: Include non-child dependents for whom you provided more than half the support.	_____	_____
Did you or your spouse pay for child care while you or your spouse worked or looked for work?	_____	_____
Do you have any children under age 18 with unearned income more than $1,250?	_____	_____
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than $1,250?	_____	_____
Did you adopt a child or begin adoption proceedings?	_____	_____
Are any of your dependents non-U.S. citizens or non-U.S. residents?	_____	_____

Healthcare:

Did you obtain healthcare coverage through the Marketplace?	_____	_____
If Yes, include all Forms 1095-A.		
If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	_____	_____
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?	_____	_____
Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed on another taxpayer's return?	_____	_____
Are any of your dependents required to file a tax return?	_____	_____

Questions (Page 2 of 5)

Healthcare (continued):

	Yes	No
Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	_____	_____
Were you eligible for employer-sponsored healthcare coverage?	_____	_____
Did you or your spouse have any transactions pertaining to a health savings account (HSA)? If you received a distribution from an HSA, include all Forms 1099-SA.	_____	_____
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? If you received a distribution from an MSA, include all Forms 1099-SA.	_____	_____
Did you or your spouse receive any distributions from long-term care insurance contracts? If Yes, include Forms 1099-LTC.	_____	_____
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job?	_____	_____
If Yes, how many months were you covered? _________		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?	_____	_____
If Yes, how many months were you covered? _________		

Education:

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?	_____	_____
Did you or your spouse pay any student loan interest?	_____	_____
Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	_____	_____
Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529) plan?	_____	_____
If Yes, include all Forms 1099-Q. If Yes, were the amounts withdrawn used for qualified tuition expenses?	_____	_____

Deductions and Credits:

Did you or your spouse contribute property (other than cash) with a fair market value of more than $5,000 to a charitable organization? If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of $10,000 or less.	_____	_____
Did you or your spouse incur any casualty or theft losses?	_____	_____
Did you or your spouse make any large purchases, such as motor vehicles and boats?	_____	_____
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?	_____	_____
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?	_____	_____
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)?	_____	_____
If Yes, provide the number of gallons or special fuels used for off-highway business purposes. _________ Gallons _________ Type		
Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	_____	_____
Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?	_____	_____

Questions (Page 3 of 5)

Investments:	Yes	No
Did you or your spouse have any debts canceled, forgiven or refinanced?	_____	_____
Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?	_____	_____
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?	_____	_____
Did you or your spouse sell, exchange, or purchase any real estate?	_____	_____
If Yes, include closing statements.		
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?	_____	_____
Did you or your spouse engage in any put or call transactions?	_____	_____
If Yes, provide the transaction details.		
Did you or your spouse close any open short sales?	_____	_____
Did you or your spouse sell any securities not reported on Form 1099-B?	_____	_____

Retirement or Severance:		
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	_____	_____
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan?	_____	_____
Did you or your spouse turn age 73 and have money in an IRA or other retirement account without taking any distribution?	_____	_____
Did you or your spouse make a qualified charitable distribution directly from an IRA?	_____	_____
Did you or your spouse retire or change jobs?	_____	_____
Did you or your spouse receive deferred, retirement or severance compensation?	_____	_____
If Yes, enter the date received (Mo/Da/Yr). ____________		

Personal Residence:		
Did your address change?	_____	_____
If Yes, provide the new address.		
If Yes, did you move to a different home because of a change in the location of your job?	_____	_____
Did you or your spouse claim a homebuyer credit for a home purchased in 2008?	_____	_____
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	_____	_____
Are your total mortgages on your first and/or second residence greater than $750,000?	_____	_____
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _________________		
Did you or your spouse take out a home equity loan?	_____	_____
Did you or your spouse have an outstanding home equity loan at the end of the year?	_____	_____
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _________________		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?	_____	_____
Did you or your mortgagee receive mortgage assistance payments? If Yes, include all Forms 1098-MA.	_____	_____

Sale of Your Home:

	Yes	No
Did you sell your home?	_____	_____
Did you receive Form 1099-S?	_____	_____
If Yes, include Form 1099-S.		
Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale?	_____	_____
Did you or your spouse ever rent out the property?	_____	_____
Did you or your spouse ever use any portion of the home for business purposes?	_____	_____
Have you or your spouse sold a principal residence within the last two years?	_____	_____
At the time of the sale, the residence was owned by the: ________ Taxpayer ________ Spouse ________ Both		

Gifts:

	Yes	No
Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of $17,000 to any individual?	_____	_____
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value?	_____	_____
Did you or your spouse make any gifts to a trust for any amount?	_____	_____
Did you or your spouse have a life insurance trust?	_____	_____
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	_____	_____
Did you or your spouse forgive any indebtedness to any individual, trust or entity?	_____	_____

Foreign Matters:

	Yes	No
Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?	_____	_____
Were you or your spouse grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country?	_____	_____
Did you or your spouse create or transfer money or property to a foreign trust?	_____	_____
Did you or your spouse own any foreign financial assets?	_____	_____
Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments?	_____	_____
Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax?	_____	_____
If Yes, did the corporation cease to be an S corporation?	_____	_____
If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business?	_____	_____
If Yes, did you or your spouse transfer any share of stock in the corporation?	_____	_____

Questions (Page 5 of 5)

Miscellaneous:	**Yes**	**No**
Did you or your spouse pay in excess of $1,000 in any quarter or $2,600 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	_____	_____
Did you or your spouse receive unreported tip income of $20 or more in any month?	_____	_____
Have you or your spouse received a punitive damage award for damages other than for physical injuries or illness?	_____	_____
Did you or your spouse engage in any bartering transactions?	_____	_____
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	_____	_____
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	_____	_____
In 2023, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)?	_____	_____
In 2023, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness?	_____	_____
If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness. Date (Mo/Da/Yr) ___________		
If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness. Amount ________________		
Do you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act?	_____	_____

Additional state pages have been included at the back of the organizer and should be reviewed.

Additional Federal and State Information

1. List any payments for long-term care insurance broken down by taxpayer and spouse separately. Please refer to Form 14 (upper right hand corner) of the Organizer. Please include a copy of the bill(s) or other verification of payment.

   ____

2. Please indicate if you would like a paper copy of your tax return. If not, all returns will be emailed via Safe Send, a secure portal. Please provide the e-mail address below that you would like for us to use.

   ____

Personal Information

Taxpayer:

First Name and Initial | Last Name | Social Security Number

Occupation | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number | Expiration Date (Mo/Da/Yr) | Issue Date (Mo/Da/Yr) | State | ☐ Does not expire

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Spouse:

First Name and Initial | Last Name | Social Security Number

Occupation | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number | Expiration Date (Mo/Da/Yr) | Issue Date (Mo/Da/Yr) | State | ☐ Does not expire

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Contact Information:

Street Address | Apartment Number

City | State | ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone | Taxpayer Evening/Home Phone | Taxpayer Foreign Phone

Taxpayer Cell Phone | Taxpayer Fax Number

Spouse Daytime/Work Phone | Spouse Evening/Home Phone | Spouse Foreign Phone

Spouse Cell Phone | Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

	Yes	No
May the IRS or other taxing authority discuss the return with the preparer?		
Is the taxpayer claimed as a dependent on someone else's tax return?		

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				
Are you a U.S. citizen or Green Card holder?				

Personal Identification Numbers: Code - 1 - Issued by IRS 2 - Issued by State or City

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply.

TS	State	City	Code	PIN

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.

2023

Dependents and Wages

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over $4,700?

	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries:

Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return . . . . ☐

Do not electronically file the state return(s) . . . . ☐

Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?	Yes	No
Taxpayer	☐	☐
Spouse	☐	☐

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN . . . . ________________

Spouse PIN . . . . ________________

Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2022, your account information is already included below.

	Yes	No
Would you like any refunds owed to you directly deposited?		
Would you like to pay any amount due on your federal return using electronic withdrawal?		
If Yes, what amount would you like withdrawn, if not the entire balance due? ____		
If Yes, when should the withdrawal occur, if other than the due date of the return? ____ (Mo/Da/Yr)		
Would you like to pay any amount due on your state return(s) using electronic withdrawal?		
If Yes, what amount would you like withdrawn, if not the entire balance due? ____		
If Yes, when should the withdrawal occur, if other than the due date of the return? ____ (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your federal return using electronic withdrawal?		
Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available?		

Name of bank or financial institution ____

Routing Transit Number (RTN) ____

Account number ____

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings ☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐

	Yes	No
Would you like any refunds owed to you directly deposited?		
Would you like to pay any amount due on your federal return using electronic withdrawal?		
If Yes, what amount would you like withdrawn, if not the entire balance due? ____		
If Yes, when should the withdrawal occur, if other than the due date of the return? ____ (Mo/Da/Yr)		
Would you like to pay any amount due on your state return(s) using electronic withdrawal?		
If Yes, what amount would you like withdrawn, if not the entire balance due? ____		
If Yes, when should the withdrawal occur, if other than the due date of the return? ____ (Mo/Da/Yr)		
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.		
Would you like to pay any estimated payments due for your federal return using electronic withdrawal?		
Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available?		

Name of bank or financial institution ____

Routing Transit Number (RTN) ____

Account number ____

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings ☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐

Interest Income

Interest Information:

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

TSJ	Name of Payer	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	2022 Interest Amount
	Total					

Seller-Financed Mortgage Interest Information:

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2023 Interest Amount	2022 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.

Dividend Income

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

	TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A						
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
N						
		Total				

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

	Code	Tax-Exempt Interest	2022 Gross Dividends Amount
A			
B			
C			
D			
E			
F			
G			
H			
I			
J			
K			
L			
M			
N			
Total			

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.

2023

Brokerage Statement Details

5EA

	TSJ	Payer Name	Account No.	Information Included (X or ✓)
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				
T				

	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
L								
M								
N								
O								
P								
Q								
R								
S								
T								

Tax-Exempt Interest Code: 1 - 1099-DIV/1099-INT 2 - Private Activity Bonds 3 - Both

Note: For other amounts not listed, attach a copy of your brokerage statement.

Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-MISC, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				

Other Income:

Nature and Source	2023 Amount	2022 Amount

Other Adjustments to Income:

Nature and Source	2023 Amount	2022 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

Paid To	2023 Amount	2022 Amount

Foreign Bank Accounts and Trusts:

	Yes	No
At any time during 2023, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
If Yes, enter name of foreign country ______		
Were you the grantor of, or transferor to, a foreign trust that existed during 2023, whether or not you had any beneficial interest in it?		

Business Income and Cost of Goods Sold

Name of Business: . . . . ______________________

Principal Business or Profession: . . . ______________________

TSJ . . . . ____
Employer ID number . . . . ____________
Street address . . . . ______________________
City, state, ZIP or postal code, and country . . . ______________________
Method of inventory . . . . ______________
Method of accounting . . . . ______________

Business Questions for 2023:

	Yes	No
Did you dispose of this business?		
If Yes, what was the disposition date? (Mo/Da/Yr) ____________		
Was there a change in determining quantities, costs or valuations between opening and closing inventory?		
Were you involved in the operations of this business on a regular, continuous and substantial basis?		
Have you prepared or will you prepare all required Forms 1099?		

	2023 Amount	2022 Amount
Health insurance premiums paid for yourself and your dependents		

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2023 Amount	2022 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

Other Income:

Other gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	2023 Amount	2022 Amount
Beginning inventory		
Purchases less cost of items withdrawn for personal use		
Cost of labor (do not include amounts paid to yourself)		
Materials and supplies		

Other costs of goods sold:

Description	2023 Amount	2022 Amount
Ending inventory		

Business Expenses and Property & Equipment

Name of Business: . . . . ______

Principal Business or Profession: . . . ______

Expenses:

	2023 Amount	2022 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals		
Entertainment (deductible only on some state returns)		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2023 Amount	2022 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Business Expenses - Vehicle and Other Listed Property

Name of Business: . . . . ______________________

Principal Business or Profession: . . . ______________________

Listed Property Questions for 2023:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If Yes, is the evidence written?		

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	Yes No	Yes No
Was your vehicle available for use during off-duty hours?	Yes No	Yes No

Mileage:

	Vehicle 1: 2023 Miles	Vehicle 1: 2022 Miles	Vehicle 2: 2023 Miles	Vehicle 2: 2022 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1: 2023 Amount	Vehicle 1: 2022 Amount	Vehicle 2: 2023 Amount	Vehicle 2: 2022 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

Business Expenses

Name of Business: . . . . ______
Principal Business or Profession: . . . ______

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, please enter the percentage to apply to this business . . . . ______ %

	2023 Amount	2022 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2023 Amount	2022 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2023 Amount	2022 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? . . . . ☐ Yes ☐ No

Vertical:

If not 100%, please enter the percentage to apply to this business . . . . ______ %
Description of vehicle . . . . ______
Date vehicle was placed in service . . . . (Mo/Da/Yr) ______

Do you (or your spouse) have another vehicle available for personal purposes? . . . . ☐ Yes ☐ No
Was your vehicle available for personal use during off-duty hours? . . . . ☐ Yes ☐ No

	2023	2022
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2023 Amount	2022 Amount

Individual Retirement Account (IRA) Information

Individual Retirement Account (IRA): Include all copies of Forms 1099-R and 5498.

TS . . . . ____

IRA Questions for 2023:	**Yes**	**No**
Are you covered by an employer's retirement plan?		
If no, is your spouse covered by an employer's retirement plan?		
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?		
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?		
Did you use any IRA as security for a loan this year?		
Did you have any transactions with any IRA during the year?		

If Yes, explain. ______________________________

IRA Values, Rollovers, and Distributions:

Total value of all traditional IRAs on December 31, 2023	
Note: This information or Form 5498 is required if you received a distribution during the year.	
Outstanding rollovers on December 31, 2023	
Total distributions converted to Roth IRAs	
Total retirement plans converted to Roth IRAs	

Contributions:

IRA:	
Contributions in 2023 for the 2023 tax return	
Contributions in 2024 for the 2023 tax return	
Amount for 2023 you choose to be treated as nondeductible	
Roth IRA:	
Contributions made for the 2023 tax year	

Distributions: Include all Forms 1099-R and any nontaxable distribution details

Name of Payer	2023 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2022 Gross Distributions

Pension, Annuity and Retirement Plan Information

Pensions and Annuities: **Include all Forms 1099-R and any nontaxable distribution details**

TSJ	Name of Payer	2023 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2022 Gross Distributions

Self-Employed Retirement Plan: **Include copies of all Forms 1099-R**

	Taxpayer Yes	Taxpayer No	Spouse Yes	Spouse No
Have you established a self-employed retirement or SIMPLE plan with deductible contributions?				
Do you want to contribute the maximum amount allowed?				

Contributions to:	Taxpayer 2023 Amount	Spouse 2023 Amount
Simplified employee pension plan		
Defined benefit plan		
Defined contribution plan		
SIMPLE plan		

Rental and Royalty Income

Location of Property: ____________________

TSJ . . . . ____

Type of property . . . ____________________

Have you prepared or will you prepare all required Forms 1099? . . . . Yes [ ] No [ ]

	2023	2022
Ownership percentage if not 100%	%	
How many days was this property rented at fair market value?		
How many days was this property used personally (including use by family members)?		

Income:

	2023 Amount	2022 Amount
Rents received		
Royalties received		

Payment card and third party transactions: Include all Forms 1099-K

Description	2023 Amount	2022 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2023 Amount	2022 Amount

Other income:

Description	2023 Amount	2022 Amount

Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Include all Schedules Q

TSJ	Entity Name	Employer ID Number

Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

	TSJ	2023 Amount	2022 Amount
Prescription medicines and drugs			
Total medical insurance premiums paid *			
Long-term care expenses			
Total insurance reimbursement			
Number of miles traveled for medical care			
Personal protective equipment			
Lodging			
Doctors, dentists, etc.			
Hospitals			
Lab fees			
Eyeglasses and contacts			

	2023 Amount	2022 Amount
Taxpayer long-term care insurance premiums paid		
Spouse long-term care insurance premiums paid		

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2023 Amount	2022 Amount

Taxes Paid: Include copies of your tax bills

	TSJ	2023 Amount	2022 Amount
Personal property taxes paid (include vehicle taxes)			
General sales taxes paid on specified items			

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2023 Amount	2022 Amount

Other Taxes Paid:

TSJ	Description	2023 Amount	2022 Amount

If you purchased or sold your home in 2023, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No

Itemized Deductions - Mortgage Interest and Points

Mortgage Questions for 2023:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?		
Did you refinance your home? (If Yes, enclose the closing statement.)		
If Yes, how many years is your new mortgage loan? ________		
Did you purchase a new home or sell your former home during the year?		
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?		
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?		

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2023 Amount	2022 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2023 Amount	2022 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2023 Amount	2022 Amount
		Yes	No		

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2023 Amount	2022 Amount

Itemized Deductions - Contributions

Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than $500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2023 Amount	2022 Amount

TSJ	Conservation Real Property	2023 Amount	2022 Amount
	100% limit		
	50% limit		

TSJ	Description	2023 Miles	2022 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling $500 or Less: Include all documentation.

TSJ	Description of Donated Property	2023 Amount	2022 Amount

Noncash Contributions Totaling More Than $500: Include all Forms 1098-C or other documentation.

	TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A					
B					
C					

	Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A				
B				
C				

1 - Appraisal 3 - Comparable Sale 5 - Thrift Shop Value
2 - Catalog 4 - Other (Describe)

1 - Gift 3 - Exchange
2 - Inheritance 4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		

Itemized Deductions - Miscellaneous

* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

	TSJ	2023 Amount	2022 Amount
Union and professional dues *			
Tax preparation fee *			
Professional subscriptions *			
Hobby expense (To extent of income) *			
Safe deposit box *			
Uniforms and protective clothing *			
Work tools *			
Gambling losses			
Estate taxes			

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees *
- Investment expenses *
- Custodial fees *
- Employment agency fees *
- Certain educational expenses *
- Amortizable bond premium
- Impairment-related work expense of a disabled person
- Repayment of amounts under a claim of right

TSJ	Description	2023 Amount	2022 Amount

Casualty or Theft Loss:

TSJ . . . . ____

Property description . . . . ____

Which of the following describes the type of property that sustained the casualty or theft loss?

☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? . . . . ☐ Yes ☐ No

Date acquired . . . . (Mo/Da/Yr) ____

Date damaged or lost . . . . (Mo/Da/Yr) ____

Original cost or other basis . . . . ☐

Fair market value before casualty . . . . ☐

Fair market value after casualty . . . . ☐

Cost of replacement . . . . ☐

Insurance reimbursement . . . . ☐

Federal Tax Payments

Refund Application:

If you have an overpayment of 2023 taxes, do you want the excess:

Refunded	Yes	No
Applied to your 2024 estimated tax liability	Yes	No

Federal Estimated Tax Payments:

		Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2023 1st Quarter Estimate	(Due 04-18-2023)			
2023 2nd Quarter Estimate	(Due 06-15-2023)			
2023 3rd Quarter Estimate	(Due 09-15-2023)			
2023 4th Quarter Estimate	(Due 01-16-2024)			

2022 overpayment applied to 2023 estimate . . . .

Tax Planning Information for Tax Year 2024:

Do you expect any of the following to occur in 2024?	Yes	No
A change in your marital status		
A change in the number of your dependents		
A substantial change in your income		
A substantial change in your withholding		
A substantial change in deductions		

If you answered Yes to any of the above questions, provide details.

State and City Tax Payments

State and City Estimated Tax Payments:

TSJ ___
State/City ____________________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2023 1st Quarter Estimate			
2023 2nd Quarter Estimate			
2023 3rd Quarter Estimate			
2023 4th Quarter Estimate			

If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax liability? ☐ Yes ☐ No

2022 overpayment applied to 2023 estimate	
Balance of prior year(s)' tax paid in 2023 plus amount paid with 2022 extensions	
Estimated tax payments for 2022 paid in 2023	

State and City Estimated Tax Payments:

TSJ ___
State/City ____________________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2023 1st Quarter Estimate			
2023 2nd Quarter Estimate			
2023 3rd Quarter Estimate			
2023 4th Quarter Estimate			

If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax liability? ☐ Yes ☐ No

2022 overpayment applied to 2023 estimate	
Balance of prior year(s)' tax paid in 2023 plus amount paid with 2022 extensions	
Estimated tax payments for 2022 paid in 2023	

State and City Estimated Tax Payments:

TSJ ___
State/City ____________________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2023 1st Quarter Estimate			
2023 2nd Quarter Estimate			
2023 3rd Quarter Estimate			
2023 4th Quarter Estimate			

If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax liability? ☐ Yes ☐ No

2022 overpayment applied to 2023 estimate	
Balance of prior year(s)' tax paid in 2023 plus amount paid with 2022 extensions	
Estimated tax payments for 2022 paid in 2023	

West Virginia Information (Page 1 of 2)

2023

General Information:

County of residence . . . . ______

Do you qualify as permanently and totally disabled?

	Yes	No
Taxpayer		
Spouse		

Consumer Use Tax:

Enter the amount of Internet or out of state purchases for which you did not pay sales tax	
Enter the amount of use tax paid to another state	
Enter the amount of purchase subject to municipal use tax	
Enter the amount of use tax paid to another municipality	

Enter the name of the municipality to which use tax was paid . . . . ______

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in West Virginia for all of 2023, enter the dates you did live in West Virginia		

Enter the state names other than West Virginia where you had income . . . . ______

Education Savings:

	Yes	No
Did you or your spouse make any contributions to a West Virginia College Savings Plan and Prepaid Tuition Trust Funds Account?		

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2023 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2023 tax return to:

Children's Trust Fund	
Department of Veterans Assistance	
C. Donel C. Kinnard Memorial State Veterans Cemetery	

Tax Credits:

Non-family adoption credit	
General economic opportunity tax credit	
West Virginia environmental agricultural equipment credit	
West Virginia military incentive credit	
Neighborhood investment program credit	
Post coal mine site business credit	
Donation or sale of vehicle to qualified charitable organizations	
Small arms and ammunition manufactures credit	
Historic rehabilitated buildings investment credit	
Qualified rehabilitated buildings investment credit	
Natural gas liquids	
Apprenticeship training tax credit	
Alternative-fuel tax credit	
Farm to food bank tax credit	
Conceal carry gun permit credit	

2023

Senior Citizens Tax Credit for Property Tax Paid Information:

Senior Citizen tax credit for property tax . . . .

District . . . .

Map . . . .

Parcel . . . .

Sub-Parcel . . . .

PP Account . . . .

Physician's Certification of Permanent and Total Disability:

Did you file a physician's certification in prior years? . . . ☐ Yes ☐ No

Physician's name . . . .
Physician's address . . . .
Physician's city, state, ZIP or postal code, and country
Physician's FEIN . . . .

Enter Any Additional West Virginia Information: