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## **2024 TAX ORGANIZER**

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**This tax organizer has been prepared for your use in gathering the information needed for your 2024 tax return.**

**To save you time, selected information from your 2023 tax return has been entered in this organizer. Please line through any information that does not apply to your 2024 tax return.**

**In some cases, 2023 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**

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## **2024 TAX ORGANIZER**

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O**

**I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.**

<b>Taxpayer Signature</b>	<b>Date</b>
<b>Spouse Signature</b>	<b>Date</b>



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 2024 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, 2025. 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 14, 2025, 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 14, 2025 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 14th to cover overtime costs. At that point our backlog is usually around four weeks.

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, 2025. Complete information for extended returns should be submitted no later than Friday, September 19, 2025. If the necessary information to complete your extended return is submitted to us after September 19, 2025, you may be subject to a 10% premium on time spent after September 19th.

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 2024 and that you have provided details to us of all virtual currency transactions made in 2024. 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 have a business, assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement, unless you have signed a separate engagement letter to that effect. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

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 at our standard hourly rates for the professional and administrative services provided, 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: \_\_\_\_\_

## **Consent to Disclosure of Tax Return Information**

Thank you for being a loyal tax client of Costanzo Woomer Nistendirk, PLLC.

To provide you with the best service and value possible, CWN continuously evaluates opportunities to streamline the preparation of your individual tax returns. One such opportunity involves our use of data entry services that enable us to complete your tax returns more efficiently.

The work performed by data entry services is limited to electronically organizing your source documents and putting the data into our tax software. Your tax return preparation and review will continue to be completed by an experienced member of the CWN team, and your return will be signed by a member of our firm. Using data entry services enables us to focus on the complex areas of your tax return and provide timely service to you.

Based on regulations issued by the Internal Revenue Service, we must obtain your express written permission to use a data entry service provider where the services may be provided offshore. By signing the consent form, you are allowing us to use this service to assist in the data entry portion of your tax returns.

If you elect to allow us to use services provided offshore for the sole purpose of preparing your tax returns, we will disclose the information you provide to us. Electing to leverage these services is a choice. We look forward to serving you by preparing your taxes in either situation.

We will be using Xpitax Solutions Pvt. Ltd., a third-party data entry service provider. Xpitax is a U.S. owned service bureau with offshore employees. It is a recognized leader in the field of tax preparation. We have entered into a non-disclosure agreement with Xpitax which legally establishes its obligation to maintain the privacy of your information. We will not disclose any of your information to any party for a use other than the preparation of your tax returns.

We have performed significant due diligence, including investigating their technical competencies and security policies, and are fully confident in their ability to perform the assigned work accurately and securely.

We take these measures in order to make the work we do for you more efficient and effective, so we can focus our time and effort on the critical task of interpreting and addressing the many changes taking place in the U.S. tax code and how they affect you. We thank you in advance for your assistance and understanding. If you have questions, please give us a call to discuss.

Sincerely,

A handwritten signature in cursive script that reads "Costanzo Woomer Nistendirk, PLLC". The signature is written in dark ink and is positioned below the "Sincerely," text.

## Section 7216 Consent to Disclosure

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than those related to the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because our ability to disclose your tax return information to another tax return preparer affects the tax return preparation service(s) that we provide to you and its (their) cost, we may decline to provide you with tax return preparation services or change the terms (including the cost) of the tax return preparation services that we provide to you if you do not sign this form. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

The consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security Number (“SSN”). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States which will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. Section 7216) to protect privacy and prevent unauthorized access to tax return information. If you consent to the disclosure of your tax return information, federal agencies may not be able to enforce United States laws that protect the privacy of your tax return information against a tax return preparer located outside the U.S. to which the information is disclosed.

By your authorization below, you understand that our firm may disclose your tax return information for the purposes of assisting in providing tax return preparation services. The information disclosed may also include all information contained within, or derived from, your current and/or prior year tax return(s), unless you request in writing a more limited disclosure.

I/We, \_\_\_\_\_ authorize Costanzo Woomer Nistendirk, PLLC to disclose my (our) tax return information for purposes of providing assistance in the preparation of my (our) individual federal and state income tax returns.

The duration of this consent will continue as indicated below, unless Costanzo Woomer Nistendirk, PLLC is notified in writing to no longer disclose your tax return information to this recipient.

☐ Remain effective to the extent Costanzo Woomer Nistendirk, PLLC is engaged

☐ Other duration: \_\_\_\_\_

☐ Consent declined

If married, both spouses must sign the consent.

Client signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse signature \_\_\_\_\_ Date \_\_\_\_\_

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

## PRIVACY POLICY

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

### TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

### PARTIES TO WHOM WE DISCLOSE INFORMATION

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

### PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' INFORMATION

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

\*\*\*\*\*

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.



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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

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?

Yes

No

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:



2024

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

Choose not to provide

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

Choose not to provide

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

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?

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?

Taxpayer

Spouse

Yes

No

Yes

No

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:



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 \$5,050?



	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



Dependents

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 \$5,050?



	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.



**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?

YesNo

Taxpayer .....

Spouse .....

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

Taxpayer PIN .....

Spouse PIN .....



Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. Electronic filing is the only filing method that provides you with acknowledgment that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 3 weeks.

Note that not all returns qualify for electronic filing under IRS rules.

If you qualify for electronic filing, would you like to file the return electronically with the IRS? .....

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If you qualify, would you like to file your state returns electronically? .....

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

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

Taxpayer .....

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Spouse .....

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

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

Taxpayer PIN ..... \_\_\_\_\_

Spouse PIN ..... \_\_\_\_\_



2024

**Electronic Filing**

**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. If you prefer not to electronically file your return, please refer to and sign the opt-out statement below. Because some states have official opt-out forms, additional signatures may be necessary before your return can be filed.

**Opt-Out Statement:**

\_\_\_\_\_ has informed me (us) that my (our) 2024 Individual Income Tax return may be required to be electronically filed if the firm files the return on my (our) behalf. I (We) understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the return, a reduced chance of errors in processing, and faster refunds. I (we) do not want to file my (our) return electronically and will personally file the paper return. My (our) preparer will not file or otherwise mail or submit my (our) paper return to the IRS.

Taxpayer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse signature: \_\_\_\_\_ Date: \_\_\_\_\_

**The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.**

Would you like to use a randomly generated PIN?		<table border="1"><tr><td>Yes</td><td>No</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No					
<input type="checkbox"/>	<input type="checkbox"/>					
Taxpayer .....						
Spouse .....	<table border="1"><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table>	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>					

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

Taxpayer PIN .....	_____
Spouse PIN .....	_____





2024

Direct Deposit and Withdrawal

4A

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 2023, your account information is already included below.

Would you like any refunds owed to you directly deposited? Yes No

Would you like to pay any amount due on your federal return using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (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? Yes No

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? Yes No

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. ☐

Would you like any refunds owed to you directly deposited? Yes No

Would you like to pay any amount due on your federal return using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (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? Yes No

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? Yes No

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. ☐



**5A**

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

↓

**Total**

**Address of Individual from Whom Mortgage Interest Was Received**


400151 04-01-24



2024

Dividend Income

5B

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	2023 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.



Interest Income and Foreign Information

Interest Income: Include all Forms 1099-INT or other documents for interest received (List all items sold during the year on Form 7.)

Special Interest Code:	2 - Seller Financed	3 - Early Withdrawal Penalty	5 - Accrued Interest	7 - Amortizable Bond
1 - Qualified Educational Series EE Bonds	Mortgage Interest	4 - Nominee Interest	6 - Original Issue Discount Adjustment	Premium Adjustment

TSJ	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

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

Social Security No. of Home Buyer	Address of Individual from Whom Mortgage Interest Was Received	Code	Tax-Exempt Interest
A			
B			
C			
D			
E			

Federal Withholding	State Withholding	Investment Expenses	Tax Exempt Paid CUSIP No.	2023 Interest Amount
A				
B				
C				
D				
E				

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A	
B	
C	
D	
E	

Foreign Bank Accounts and Trusts:

At any time during 2024, did you have an interest in or a signature authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?

YesNo

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2024, whether or not you had any beneficial interest in it?



Dividend Income and Foreign Information

Dividend Income: Include all Forms 1099-DIV or other documents for dividends received (List all items sold during the year on Form 7.)

TSJ	Source	Form 1099-DIV				
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A						
B						
C						
D						
E						

Form 1099-DIV					
Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2023 Gross Dividends Amount
A					
B					
C					
D					
E					

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

Form 1099-DIV			
Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A			
B			
C			
D			
E			

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire Reason Dividend is Nontaxable
A	
B	
C	
D	
E	

Foreign Bank Accounts and Trusts:

At any time during 2024, 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? 

Yes

No

If Yes, enter name of foreign country \_\_\_\_\_

Were you the grantor of, or transferor to, a foreign trust that existed during 2024, whether or not you had any beneficial interest in it?



2024

Foreign Assets

5C

Note: If the aggregate value of the accounts does not exceed \$10,000, then you do not need to provide details.

General Information:

TSJ

Title of filer

Enter all countries where you have foreign bank accounts

Foreign Identification:

Passport

Foreign TIN

If not passport or TIN, enter description

Number

Country of issue

Yes

No

Information on Foreign Financial Accounts:

1 - Bank Account2 - Securities Account3 - Other

Account Type

If Other Account Type, Describe

Maximum Account Value

Account Number

Financial Institution Name

Street Address

City

State

ZIP/Postal Code

Country

GIIN

Type of TIN Code: A - Employer Identification No. (EIN)B - SSN or ITINC - Foreign

Last Name or Organization Name

First Name

Middle Initial

Suffix

Taxpayer ID Number

# of Joint Owners

Street Address

City

1 - No financial interest1B - No financial interest - US person, officer or employee, residing outside US2A - Joint - spouse is joint owner2B - Joint - other joint owner3 - Consolidated

State

ZIP/Postal Code

Country

Owner-ship Code

Filer's Title

1 - Deposit2 - Custodial

Type

Foreign Currency

Exchange Rate

Source of Exchange

Acct Open

Acct Closed

Joint

No Tax Items Reported

Worksheet: 114 and 8938 - Foreign Assets > Form 114 Filer Information and Report of Foreign Bank and Financial Accounts

Form BNK-2 and BNK-2A

400153 04-01-24



2024

Foreign Assets

5D

Asset Information:

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Partnership 2 - Corporation 3 - Trust 4 - Estate

Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity		

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity	GIIN

If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - U.S. person  
2 - Foreign person

1 - Issuer 2 - Counterparty

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

1 - Individual 2 - Partnership 3 - Corporation 4 - Trust 5 - Estate

Mailing Address of Issuer	City or Town of Issuer

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

Foreign assets were acquired or sold during the tax year

Yes

No

Foreign Bank Accounts and Trusts:

At any time during 2024, 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 2024, whether or not you had any beneficial interest in it?



2024

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.





2024

Consolidated Brokerage Statement

5E

Brokerage Name	TSJ	Account Number
Brokerage Address		

Interest Income and Foreign Information

Interest Income: (List all items sold during the year on Form 5G.)

Special Interest Code:	2 - Early Withdrawal Penalty	4 - Accrued Interest	6 - Amortizable Bond
1 - Qualified Educational Series EE Bonds	3 - Nominee Interest	5 - Original Issue Discount Adjustment	Premium Adjustment

	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

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

	Code	Tax-Exempt Interest	Investment Expenses	Federal Withholding	State Withholding	Tax Exempt Bond CUSIP No.	2023 Interest Amount
A							
B							
C							
D							
E							

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A		
B		
C		
D		
E		



Consolidated Brokerage Statement  
Dividend Income and Foreign Information

5F

List all items sold during the year on Form 5G.

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

Dividend Income:



Source	Form 1099-DIV				
	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A					
B					
C					
D					
E					

Form 1099-DIV					
Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2023 Gross Dividends Amount
A					
B					
C					
D					
E					

Form 1099-DIV			
Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A			
B			
C			
D			
E			

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire Reason Dividend is Nontaxable
A	
B	
C	
D	
E	



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

5G

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	2024 Amount	2023 Amount

Other Adjustments to Income:

Nature and Source	2024 Amount	2023 Amount

Investment Interest Expense:

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

Paid To	2024 Amount	2023 Amount

Foreign Bank Accounts and Trusts:

At any time during 2024, 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 2024, whether or not you had any beneficial interest in it?



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 2024:

Did you dispose of this business? _____	Yes	No
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? _____		

	2024 Amount	2023 Amount
Health insurance premiums paid for yourself and your dependents _____		

Income:

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

Description	2024 Amount	2023 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:

	2024 Amount	2023 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	2024 Amount	2023 Amount
Ending inventory _____		



Business Expenses and Property & Equipment

Name of Business:

Principal Business or Profession:

Expenses:

	2024 Amount	2023 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	2024 Amount	2023 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

6B

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

## Listed Property Questions for 2024:

	Yes	No
Do you have evidence to support your deduction? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>

### 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?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use? .....	<input type="checkbox"/>	<input type="checkbox"/>
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? .....	<input type="checkbox"/>	<input type="checkbox"/>
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? .....	<input type="checkbox"/>	<input type="checkbox"/>

## Vehicle:

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

Was your vehicle available for use during off-duty hours? .....

## Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year ..

## Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....

Vehicle 1		Vehicle 2	
<div><div></div><div></div></div>		<div><div></div><div></div></div>	
<div><div><input type="checkbox"/> Yes <input type="checkbox"/> No</div><div><input type="checkbox"/> Yes <input type="checkbox"/> No</div></div>		<div><div><input type="checkbox"/> Yes <input type="checkbox"/> No</div><div><input type="checkbox"/> Yes <input type="checkbox"/> No</div></div>	
2024 Miles	2023 Miles	2024 Miles	2023 Miles
2024 Amount	2023 Amount	2024 Amount	2023 Amount



2024

Business Expenses

6C

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 %

Table with 2 columns: Expense Category, 2024 Amount, 2023 Amount. Rows include Parking fees and tolls, Local transportation, Travel expenses, Meals, Entertainment (deductible only on some state returns), and Other Business Expenses.

Table with 3 columns: Description, 2024 Amount, 2023 Amount. Row for Other Business Expenses.

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

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?

Table with 2 columns: 2024 Amount, 2023 Amount. Rows for Reimbursements.

Yes No

Vehicle:

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?
Was your vehicle available for personal use during off-duty hours?

Yes No
Yes No

Table with 2 columns: 2024, 2023. Rows include 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, and Vehicle leases.

Other Vehicle Expenses:

Table with 3 columns: Description, 2024 Amount, 2023 Amount. Row for Other Vehicle Expenses.



2024

Business Use of Home

6D

Name of Business:

Principal Business or Profession:

Partial Use of Your Home for Business:

Square footage of home used exclusively for business  
Total square footage of home  
Total hours home was used for day care during the year

2024	2023

Was your home used for day care purposes for the entire year?  
Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.  
Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid





Sales of Stocks, Securities,  
Capital Assets & Installment Sales

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

Include all Forms 1099-A, 1099-B, 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 gains in a qualified opportunity fund		
Sale of any investments in qualified opportunity funds		
Debts that became uncollectible		
Securities that became worthless		
Sale of any property where you will receive payments in future years		

TSJ	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				
E				
F				
G				
H				

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

Installment Sales: Do not include interest received in principal amount

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2024 Principal Received	2023 Principal Received



Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ \_\_\_\_\_

Date acquired \_\_\_\_\_ (Mo/Da/Yr)

Date sold \_\_\_\_\_ (Mo/Da/Yr)

Selling price \_\_\_\_\_

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? ☐ Yes ☐ No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? ☐ Yes ☐ No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated \_\_\_\_\_

Moving Expenses:

TSJ \_\_\_\_\_

Were the moving expenses reimbursed by your employer? ☐ Yes ☐ No

Enter reimbursements not included in wages on your Form W-2 \_\_\_\_\_

Was the move due to a permanent change of station pursuant to a military order? ☐ Yes ☐ No

Mileage:

Number of miles from old home to new workplace (applicable only on some state returns) \_\_\_\_\_

Number of miles from old home to old workplace (applicable only on some state returns) \_\_\_\_\_

Number of automobile miles \_\_\_\_\_

Transportation Expenses:

Costs of transportation of household goods and personal effects \_\_\_\_\_

Costs of travel and lodging (do not include meals or automobile expenses) \_\_\_\_\_

Automobile expenses (gasoline, oil, etc.) \_\_\_\_\_

Meals (Pennsylvania only) \_\_\_\_\_



## 9

TS .....

[illegible]

If Yes, explain. \_\_\_\_\_

Total retirement plans converted to Roth IRAs	
---	--

Contributions made for the 2024 tax year .....

[illegible]



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

TSJ	Name of Payer	2024 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2023 Gross Distributions

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

Have you established a self-employed retirement or SIMPLE plan with deductible contributions? . . . . .

Do you want to contribute the maximum amount allowed? . . . . .

Taxpayer		Spouse	
Yes	No	Yes	No
2024 Amount		2024 Amount	

Contributions to:

Simplified employee pension plan . . . . .

Defined benefit plan . . . . .

Defined contribution plan . . . . .

SIMPLE plan . . . . .



Location of Property:

TSJ  
Type of property

Yes	No
-----	----

Have you prepared or will you prepare all required Forms 1099?

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)?

2024	2023
%	

Income:

Rents received  
Royalties received

2024 Amount	2023 Amount

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

Description	2024 Amount	2023 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2024 Amount	2023 Amount

Other income:

Description	2024 Amount	2023 Amount



Rental and Royalty Expenses

10A

Location of Property: \_\_\_\_\_

Expenses:

	2024 Amount	2023 Amount
Advertising .....		
Auto and travel .....		
Cleaning and maintenance .....		
Commissions .....		
Insurance .....		
Legal and other professional fees .....		
Management fees .....		
Mortgage interest paid to banks, etc. ....		
Mortgage interest paid to individuals .....		
Other interest .....		
Repairs .....		
Supplies .....		
Taxes .....		
Utilities .....		
Dependent care benefits .....		
Employee benefits .....		
Other Expenses:		

Description	2024 Amount	2023 Amount



Rental and Royalty  
Property and Equipment & Depletion

Location of Property: \_\_\_\_\_

Property and Equipment: 

Include a list if more space is needed

Acquisitions:

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

Dispositions:

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

Percentage Depletion Information:

Production Type	Royalty Income	
	2024 Amount	2023 Amount



# Rental and Royalty Vehicle and Other Listed Property

10C

Location of Property: \_\_\_\_\_

## Listed Property Questions for 2024:

	Yes	No
Do you have evidence to support your deduction? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>

## 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?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use? .....	<input type="checkbox"/>	<input type="checkbox"/>
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? .....	<input type="checkbox"/>	<input type="checkbox"/>
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? .....	<input type="checkbox"/>	<input type="checkbox"/>

## Vehicle:

Description of vehicle .....

Date placed in service . . . (Mo/Da/Yr) \_\_\_\_\_

Do you (or your spouse) have another vehicle available for your personal use? .....

Was your vehicle available for use during off-duty hours? .....

Vehicle 1	
Description of vehicle .....	
Date placed in service . . . (Mo/Da/Yr) _____	
Do you (or your spouse) have another vehicle available for your personal use? .....	
Was your vehicle available for use during off-duty hours? .....	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2024 Miles	2023 Miles
2024 Amount	2023 Amount

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? .....	
Was your vehicle available for use during off-duty hours? .....	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2024 Miles	2023 Miles
2024 Amount	2023 Amount

## Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year ..

## Actual Expenses:

Gasoline, oil, repairs, insurance, etc . .

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....





2024

Rental and Royalty Business Expenses

10D

Location of Property:

Business Expenses: Enter all expenses at 100 percent

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

	2024 Amount	2023 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		
Other Business Expenses:		

Description	2024 Amount	2023 Amount

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

	2024 Amount	2023 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, 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

	2024	2023
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	2024 Amount	2023 Amount



2024

Rental - Business Use of Home

10E

Location of Property:

Partial Use of Your Home for Business:

2024

Square footage of home used exclusively for business  
Total square footage of home

Were improvements made to the home and/or home office since the time you began using the home for business? Yes No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.  
Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



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



2024

Partnership and S Corporation Business Expenses

11A

Activity Name: .....

Business Expenses: Enter all expenses at 100 percent

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

	2024 Amount	2023 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals .....		
Entertainment (deductible only on some state returns) .....		
Other Business Expenses:		

Description	2024 Amount	2023 Amount

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

	2024 Amount	2023 Amount
Amount received for other expenses .....		
Amount received for meals .....		
Amount received for entertainment .....		

Vehicle:

If not 100%, 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

	2024	2023
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	2024 Amount	2023 Amount



2024

Passthrough Business Use of Home

11B

Activity Name: .....

Partial Use of Your Home for Business:

2024

Square footage of home used exclusively for business .....

Total square footage of home .....

Were improvements made to the home and/or home office since the time you began using the home for business? ... ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.  
  
Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2024

Farm Income  
(Page 1 of 2)

Proprietor's Name: \_\_\_\_\_

Principal Crop or Activity: \_\_\_\_\_

TSJ \_\_\_\_\_  
Employer identification number \_\_\_\_\_  
Method of accounting \_\_\_\_\_

Farm Questions for 2024:

Did you dispose of this farm? ☐ Yes ☐ No  
If Yes, what was the disposition date? \_\_\_\_\_ (Mo/Da/Yr)  
Have you prepared or will you prepare all required Forms 1099? ☐ Yes ☐ No

2024 Amount	2023 Amount

Health insurance premiums paid for yourself and your dependents \_\_\_\_\_

Sales of Livestock and Other Items Bought for Resale (Cash Method Only):

Description	2024		2023	
	Amount Received	Cost or Other Basis	Amount Received	Cost or Other Basis

Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

Income:

	2024 Amount	2023 Amount
Sales of livestock, produce, grains, etc. you raised		
Total cooperative distributions (Forms 1099-PATR)		
Taxable cooperative distributions		
Total agricultural program payments		
Taxable agriculture program payments		
Total Commodity Credit Corporation (CCC) loans		
Total crop insurance proceeds and certain disaster payments received in 2024		
Taxable crop insurance proceeds received		
Crop insurance proceeds deferred from prior year		
Custom hire (machine work) income		
Federal gasoline tax or fuel tax credit or refund		
State gasoline tax or fuel tax credit or refund		



Farm Income  
(Page 2 of 2)

12A

Proprietor's Name: .....

Principal Crop or Activity: ..

Income:

Payment card and third party transactions: 

Include all Forms 1099-K

Description	2024 Amount	2023 Amount

Government payments: 

Include all Forms 1099-G

Description	2024 Amount	2023 Amount

Miscellaneous income: 

Include all Forms 1099-MISC and 1099-NEC

Description	2024 Amount	2023 Amount

Other income:

Description	2024 Amount	2023 Amount



2024

Farm Expenses and Property & Equipment

12B

Proprietor's Name: .....

Principal Crop or Activity: .....

Expenses:

	2024 Amount	2023 Amount
Business meals .....		
Entertainment (deductible only on some state returns) .....		
Car and truck expenses .....		
Chemicals .....		
Conservation expenses .....		
Custom hire (machine work) .....		
Employee benefit programs and health insurance (other than pension and profit sharing plans) .....		
Feed purchased .....		
Fertilizers and lime .....		
Freight and trucking .....		
Gasoline, fuel and oil .....		
Insurance (other than health) .....		
Interest - mortgage (paid to banks, etc.) .....		
Interest - other .....		
Labor hired .....		
Pension and profit-sharing plans .....		
Rent or lease - vehicles, machinery and equipment .....		
Rent or lease - other (land, animals, etc.) .....		
Repairs and maintenance .....		
Seeds and plants purchased .....		
Storage and warehousing .....		
Supplies purchased .....		
Taxes .....		
Utilities .....		
Veterinary, breeding and medicine .....		
Capitalized preproductive period expenses .....		
Dependent care benefits .....		

Other Expenses:

Description	2024 Amount	2023 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





2024

Farm Vehicle and Other Listed Property

12C

Proprietor's Name:

Principal Crop or Activity:

Listed Property Questions for 2024:

Do you have evidence to support your deduction?	Yes	No
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:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use?

Was your vehicle available for use during off-duty hours?

Vehicle 1	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use?	
Was your vehicle available for use during off-duty hours?	
2024 Miles	2023 Miles
2024 Amount	2023 Amount

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?	
Was your vehicle available for use during off-duty hours?	
2024 Miles	2023 Miles
2024 Amount	2023 Amount

Mileage:

Total miles

Total business miles

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases



2024

Farm Business Expenses

12D

Proprietor's Name: .....

Principal Crop or Activity: .....

Business Expenses: Enter all expenses at 100 percent

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

	2024 Amount	2023 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals .....		
Entertainment (deductible only on some state returns) .....		

Other Business Expenses:

Description	2024 Amount	2023 Amount

Reimbursements:

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

Amount received for other expenses .....  
Amount received for meals .....  
Amount received for entertainment .....

2024 Amount	2023 Amount

Vehicle:

If not 100%, 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? .....  
Was your vehicle available for personal use during off-duty hours? .....

☐ Yes ☐ No

☐ Yes ☐ No

	2024	2023
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	2024 Amount	2023 Amount



2024

Farm Business Use of Home

12E

Proprietor's Name: .....

Principal Crop or Activity: ..

Partial Use of Your Home for Business:

2024

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

Were improvements made to the home and/or home office since the time you began using the home for business? ... ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.  
  
Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G

Miscellaneous Income and Adjustments:	TSJ _____		TSJ _____	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Unemployment compensation received .....				
Unemployment compensation repaid in 2024 .....				
Social security benefits received .....				
Social security benefits repaid in 2024 .....				
Medicare premiums withheld .....				
Tier 1 railroad retirement benefits received .....				
Tier 1 railroad retirement benefits repaid in 2024 .....				
Total lump sum social security received .....				
Lump sum taxable social security .....				
Other federal withholding .....				
Other state withholding .....				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2024 Amount	2023 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2024 Amount	2023 Amount



Miscellaneous Adjustments

Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2024 Amount	2023 Amount

Health Savings Accounts (HSAs) Include all Forms 1099-SA

TS	Description	2024 Amount	2023 Amount
	Contributions made for 2024		
	Distributions received from all HSAs in 2024		

What type of coverage applies to your high deductible health plan? ☐ Self only ☐ Family

Were any HSA contributions listed above also shown on your Form W-2? .....

Were all distributions from your HSA for unreimbursed medical expenses? .....

Did you or your spouse enroll in Medicare? .....

If Yes, what month did you enroll? .....

What month did your spouse enroll? .....

Yes	No

Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2024 Amount	2023 Amount



2024

Ministerial Income

13B

TS

Yes	No

Do you have any expenses associated with a business as a minister?

If Yes, enter the name of the business:

Do you have any expenses associated with your wages received as a minister?

If Yes, enter the occupation:

Parsonage:

Fair rental value of parsonage provided by church  
Utility allowance of parsonage  
Actual expenses for utilities of parsonage

2024 Amount	2023 Amount

Rental or Parsonage Allowance:

Parsonage or rental allowance  
Utility allowance  
Actual expenses for parsonage  
Actual expenses for utilities  
Fair rental value of home, plus the cost of utilities

2024 Amount	2023 Amount



Medical and Dental Expenses:

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

TSJ	2024 Amount	2023 Amount

Taxpayer long-term care insurance premiums paid  
Spouse long-term care insurance premiums paid

2024 Amount	2023 Amount

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

Other Medical Expenses:

TSJ	Description	2024 Amount	2023 Amount

Taxes Paid: Include copies of your tax bills

Personal property taxes paid (include vehicle taxes)  
General sales taxes paid on specified items

TSJ	2024 Amount	2023 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2024 Amount	2023 Amount

Other Taxes Paid:

TSJ	Description	2024 Amount	2023 Amount

If you purchased or sold your home in 2024, did you include any taxes from your closing statement in the amounts above? Yes No



Mortgage Questions for 2024:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? . . . . .		
Did you purchase a new home or sell your former home during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
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? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
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? . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2024 Amount	2023 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2024 Amount	2023 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2024 Amount	2023 Amount
		Yes	No		

Investment Interest Expense:

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

TSJ	Paid To	2024 Amount	2023 Amount





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	2024 Amount	2023 Amount

TSJ	Conservation Real Property	2024 Amount	2023 Amount
	100% limit		
	50% limit		

TSJ	Description	2024 Miles	2023 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	2024 Amount	2023 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  
2 - Catalog

3 - Comparable Sale  
4 - Other (Describe)

5 - Thrift Shop Value

1 - Gift  
2 - Inheritance

3 - Exchange  
4 - Purchase

Donee Organization Name	Donee Organization Address
A	
B	
C	



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

Miscellaneous Itemized Deductions:

- 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

TSJ	2024 Amount	2023 Amount

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	2024 Amount	2023 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 \_\_\_\_\_



Itemized Deductions - Business Use of Home

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

Partial Use of Your Home for Business:

Square footage of home used exclusively for business  
Total square footage of home  
Total hours home was used for day care during the year

2024	2023

Was your home used for day care purposes for the entire year?  
Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.  
Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



2024

Employee Business Expenses  
(Page 1 of 2)

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

Business Expenses: Enter all expenses at 100 percent Include all documentation

Occupation code \_\_\_\_\_

- 1 - Performing artist
- 2 - Handicapped employee
- 3 - Fee-basis state or local government official
- 4 - National Guard or Reserve
- 5 - Outside salesperson  
(Big Rapids, MI only)

If not 100%, enter the percentage to apply to Schedule A \_\_\_\_\_ %

	2024 Amount	2023 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals .....		
Entertainment (deductible only on some state returns) .....		

Other Business Expenses:

Description	2024 Amount	2023 Amount

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

	2024 Amount	2023 Amount
Amount received for other expenses .....		
Amount received for meals .....		
Amount received for entertainment .....		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? ..... ☐ Yes ☐ No



2024

Employee Business Expenses  
(Page 2 of 2)

17A

Vehicle: Include all documentation

If not 100%, please enter the percentage to apply to Schedule A ..... %

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

Total miles .....

Total business miles .....

Average daily commuting miles .....

Total commuting miles for the year .....

Gasoline and oil .....

Repairs .....

Insurance .....

Taxes .....

Value of employer provided vehicle .....

Temporary vehicle rentals .....

Fair market value of leased vehicle .....

Vehicle leases .....

2024	2023

Other Vehicle Expenses:

Description	2024 Amount	2023 Amount



2024

Employee Business Expenses-  
Business Use of Home

17B

Partial Use of Your Home for Business:

Square footage of home used exclusively for business .....  
Total square footage of home .....  
Total hours home was used for day care during the year .....

2024	2023

Was your home used for day care purposes for the entire year? .....  
Were improvements made to the home and/or home office since the time you began using the home for business? .....

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled? Yes No

Did you pay an individual for services performed in your home? Yes No

Expenses incurred in 2023 but paid in 2024

Employer-provided dependent care benefits that were forfeited in 2024

2023 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

Street address

City, state, ZIP or postal code, and country

Social security number OR

Employer identification number

Telephone number (California only)

Provider was a household employee Yes No

2024 Amount	2023 Amount
Expenses incurred and paid in 2024	
Expenses incurred and not paid in 2024	

Provider 2:

Name

Street address

City, state, ZIP or postal code, and country

Social security number OR

Employer identification number

Telephone number (California only)

Provider was a household employee Yes No

2024 Amount	2023 Amount
Expenses incurred and paid in 2024	
Expenses incurred and not paid in 2024	

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	Dis-abled	2024 Expenses Incurred	2023 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2024 Qualified Expenses



General Information:

TSJ

Employer identification number

Did you pay any one household employee cash wages of \$2,400 or more in 2024?

Did you withhold any federal income tax from wages paid to any household employee?

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2023 or 2024?

Yes

No

Social Security, Medicare and Income Taxes:

Cash wages subject to social security taxes

Cash wages subject to Medicare taxes (if different than cash wages subject to social security)

Cash wages subject to additional Medicare tax withholding

Federal income tax withheld

State disability plan payments subject to social security taxes

State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)

2024 Amount	2023 Amount

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state?

Were all of the wages subject to FUTA tax subject to the state's unemployment tax?

Yes

No

State	Total Cash Wages Subject to FUTA	2023 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 18, 2025

Name of State	Total Taxable Wages	Contribution Paid to Unemployment Fund	X	2023 Amount





Federal Tax Payments

Refund Application:

If you have an overpayment of 2024 taxes, do you want the excess:

Refunded Yes No  
Applied to your 2025 estimated tax liability Yes No

Federal Estimated Tax Payments:

2024 1st Quarter Estimate (Due 04-15-2024)  
2024 2nd Quarter Estimate (Due 06-17-2024)  
2024 3rd Quarter Estimate (Due 09-16-2024)  
2024 4th Quarter Estimate (Due 01-15-2025)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2023 overpayment applied to 2024 estimate

Tax Planning Information for Tax Year 2025:

Do you expect any of the following to occur in 2025?

A change in your marital status	Yes	No
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.




2024

State and City Tax Payments

20A

State and City Estimated Tax Payments:

TSJ _____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate .....  
2024 2nd Quarter Estimate .....  
2024 3rd Quarter Estimate .....  
2024 4th Quarter Estimate .....

If you have an overpayment of 2024 taxes, do you  
want the excess applied to your 2025 estimated tax liability? ..... ☐ Yes ☐ No

2023 overpayment applied to 2024 estimate .....  
Balance of prior year(s)' tax paid in 2024 plus .....  
amount paid with 2023 extensions .....  
Estimated tax payments for 2023 paid in 2024 .....

State and City Estimated Tax Payments:

TSJ _____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate .....  
2024 2nd Quarter Estimate .....  
2024 3rd Quarter Estimate .....  
2024 4th Quarter Estimate .....

If you have an overpayment of 2024 taxes, do you  
want the excess applied to your 2025 estimated tax liability? ..... ☐ Yes ☐ No

2023 overpayment applied to 2024 estimate .....  
Balance of prior year(s)' tax paid in 2024 plus .....  
amount paid with 2023 extensions .....  
Estimated tax payments for 2023 paid in 2024 .....

State and City Estimated Tax Payments:

TSJ _____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate .....  
2024 2nd Quarter Estimate .....  
2024 3rd Quarter Estimate .....  
2024 4th Quarter Estimate .....

If you have an overpayment of 2024 taxes, do you  
want the excess applied to your 2025 estimated tax liability? ..... ☐ Yes ☐ No

2023 overpayment applied to 2024 estimate .....  
Balance of prior year(s)' tax paid in 2024 plus .....  
amount paid with 2023 extensions .....  
Estimated tax payments for 2023 paid in 2024 .....



## 21

### Include all of your current year Forms W-2G

[illegible]



Foreign Employment Information  
(Page 1 of 3)

General Information:

TS \_\_\_\_\_

Foreign address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name of employer \_\_\_\_\_

Employer's U.S. address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employer's foreign address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employer type: Foreign entity, U.S. company,  
Foreign affiliate of a U.S. company, Self \_\_\_\_\_

Enter the last year that Form 2555 was filed to  
claim either of the exclusions \_\_\_\_\_

Type of exclusions revoked in prior years \_\_\_\_\_

Year exclusion revoked \_\_\_\_\_

If a separate foreign residence was maintained for your  
family due to adverse living conditions, please provide  
the city, country, and number of days maintained \_\_\_\_\_

List tax home(s) during tax year and dates established \_\_\_\_\_

Country of citizenry or nationality \_\_\_\_\_

Qualified housing expenses for the tax year

Adjustment to employer provided amounts for qualified  
housing expense

Tax Home History:

	Principal City and Country of Employment	Start Date (Mo/Da/Yr)	End Date (Mo/Da/Yr)
Most recent tax home			
First previous tax home			
Second previous tax home			
Third previous tax home			



## 30A



2024

Foreign Employment Information  
(Page 3 of 3)

30B

Travel Abroad for 12 Month Period:

Name of Country (Including U.S.)	Date Arrived (Mo/Da/Yr)	Date Left (Mo/Da/Yr)	Full Days in Country	Number of Days Present in U.S. on Business



Foreign Housing Expenses Worksheet

Indicate below (for yourself, spouse and dependents living with you) the amount of housing expenses incurred (whether paid by you or your employer) in the foreign country. If expenses are listed in foreign currency, indicate dates of payment to the left of the amount boxes and enter type of currency.

Type of currency . . . . .	Amount Reimbursed to You or Paid on Your Behalf by Employer	Amount Paid by You Which is NOT Reimbursable by Your Employer	Total Expenses
Rent . . . . .			
Fair market value of employer-owned housing furnished to you (Without reduction for U.S. equivalent housing charge) . . . . .			
Foreign real estate, occupancy taxes or television taxes (not included on Medical Expenses and Taxes form, detail by country on continuation sheet) . . . . .			
Utilities (but not telephone charges) . . . . .			
Real and personal property insurance . . . . .			
"Key money" or other similar nonrefundable deposits paid to secure a lease . . . . .			
Repairs and maintenance . . . . .			
Furniture rental . . . . .			
Lodging portion of temporary living expenses (Do not include on Moving Expenses page) . . . . .			

Other Expenses:

Description	Amount Reimbursed to You or Paid on Your Behalf by Employer	Amount Paid by You Which is NOT Reimbursable by Your Employer	Total Expenses

Total expenses . . . . .			
--------------------------	--	--	--

Indicate if meals and/or lodging were provided by or on behalf of your employer on his business premises:  
(If you resided in a camp, you are considered to be on the business premises of your employer.)

To you . . . . .

To your family members . . . . .

Yes

No



2024

Foreign Travel and Workdays Information Worksheet

30D

Complete for every month even if this may have been your first or last year in the U.S.

Travel To/From the U.S.				Days in Month	Days Worked In and Outside U.S.				
Dates (Mo/Da/Yr)		Dates (Mo/Da/Yr)			Days Not Worked*		Days Worked**		
Left Foreign Country	Arrived U.S.	Left U.S.	Arrived Foreign Country		U.S.	Foreign	U.S.	Foreign	
				January	31				
				February	29				
				March	31				
				April	30				
				May	31				
				June	30				
				July	31				
				August	31				
				September	30				
				October	31				
				November	30				
				December	31				
				Total	366				

\* Weekends, holidays, vacation, sick, etc.  
\*\* Include weekends and holidays if you worked on these days.

During 2024, in which state(s)/city(ies) did you work? List the dates

State/City	From (Mo/Da/Yr)	To (Mo/Da/Yr)	Days Worked

Total (must agree with U.S. days worked shown above)

Days in U.S. for any reason in ..... 2023 \_\_\_\_ 2022 \_\_\_\_





## 31

Yes	No

### Foreign Source Wages and Salaries:

TS \_\_\_\_

Employer name . . . . . \_\_\_\_\_

Employer address . . . . . \_\_\_\_\_

Employer city . . . . . \_\_\_\_\_

Employer state . . . . . \_\_\_\_\_

Employer ZIP . . . . . \_\_\_\_\_

Employer foreign country . . . . . \_\_\_\_\_

### Allowances and Reimbursements:

400411 04-01-24



## 31A

Other Allowances and Reimbursements:

Description	2024 Amount	2023 Amount

State	Employer's State I.D. No.	State Wages, Tips	State Income Tax	Local Wages, Tips	Local Income Tax	City	Locality Name

TSJ	Nature and Source	2024 Amount	2023 Amount

TSJ	Nature and Source	2024 Amount	2023 Amount

Unemployment compensation received	.....
Unemployment compensation repaid in 2024	.....
Social security benefits received	.....
Social security benefits repaid in 2024	.....

TSJ _____	
2024 Amount	2023 Amount

TSJ _____	
2024 Amount	2023 Amount

[illegible]



You may skip this page if company statements for this information are provided.

NOTE: If you received income in 2024 for services performed in prior years, (bonus, separation payments, etc.) provide us with a copy of your tax return for these years unless we have them in our possession. If expenses are listed in foreign currency, indicate dates of payment and type of currency to the left of the amount boxes.

Compensation: You must provide the originals of Form W-2

Employer:

Gross base salary

Tax deferred savings (401K)

Bonus - 2024

Bonus - other years  
Indicate year(s)

Cost of living allowance

Education

Dependent travel

Housing

Group life insurance

Tax equalization

Foreign taxes reimbursed - 2024

- 2023 and prior years

Moving

Taxpayer	Spouse

Other Allowances - Description	Taxpayer	Spouse

Non-cash Remuneration:

Home (lodging)

Meals

Car

Taxpayer	Spouse

For additional employers, provide details on a continuation sheet.



Foreign Taxes

Country of residence: \_\_\_\_\_

Foreign Taxes Paid or Accrued:

TS	Country Name	Income Type (Dividends, Rents, Etc.)	Is Tax Accrued?	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (In Foreign Currency)	Tax Amount (In U.S. Dollars)

Prior Year Foreign Taxes Paid in the Current Year:

Year	Date Paid (Mo/Da/Yr)	Amount

Enter Any Additional Foreign Tax Information:




2023

JANUARY							FEBRUARY							MARCH							APRIL									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
1	2	3	4	5	6	7				1	2	3	4				1	2	3	4							1			
8	9	10	11	12	13	14		5	6	7	8	9	10	11		5	6	7	8	9	10	11		2	3	4	5	6	7	8
15	16	17	18	19	20	21		12	13	14	15	16	17	18		12	13	14	15	16	17	18		9	10	11	12	13	14	15
22	23	24	25	26	27	28		19	20	21	22	23	24	25		19	20	21	22	23	24	25		16	17	18	19	20	21	22
29	30	31						26	27	28						26	27	28	29	30	31			23	24	25	26	27	28	29
																								30						
MAY							JUNE							JULY							AUGUST									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
	1	2	3	4	5	6					1	2	3							1			1	2	3	4	5			
7	8	9	10	11	12	13		4	5	6	7	8	9	10		2	3	4	5	6	7	8		6	7	8	9	10	11	12
14	15	16	17	18	19	20		11	12	13	14	15	16	17		9	10	11	12	13	14	15		13	14	15	16	17	18	19
21	22	23	24	25	26	27		18	19	20	21	22	23	24		16	17	18	19	20	21	22		20	21	22	23	24	25	26
28	29	30	31					25	26	27	28	29	30		23	24	25	26	27	28	29			27	28	29	30	31		
																30	31													
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
						1	2										1	2	3	4							1	2		
3	4	5	6	7	8	9		8	9	10	11	12	13	14		5	6	7	8	9	10	11		3	4	5	6	7	8	9
10	11	12	13	14	15	16		15	16	17	18	19	20	21		12	13	14	15	16	17	18		10	11	12	13	14	15	16
17	18	19	20	21	22	23		22	23	24	25	26	27	28		19	20	21	22	23	24	25		17	18	19	20	21	22	23
24	25	26	27	28	29	30		29	30	31						26	27	28	29	30				24	25	26	27	28	29	30
																								31						

2024

JANUARY							FEBRUARY							MARCH							APRIL								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
	1	2	3	4	5	6					1	2	3							1	2		1	2	3	4	5	6	
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9		7	8	9	10	11	12	13	
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16		14	15	16	17	18	19	20	
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23		21	22	23	24	25	26	27	
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30		28	29	30					
														31															
MAY							JUNE							JULY							AUGUST								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
			1	2	3	4							1			1	2	3	4	5	6					1	2	3	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13		4	5	6	7	8	9	10	
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20		11	12	13	14	15	16	17	
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27		18	19	20	21	22	23	24	
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31					25	26	27	28	29	30	31	
							30																						
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
1	2	3	4	5	6	7				1	2	3	4	5						1	2		1	2	3	4	5	6	7
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9		8	9	10	11	12	13	14	
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16		15	16	17	18	19	20	21	
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23		22	23	24	25	26	27	28	
29	30						27	28	29	30	31			24	25	26	27	28	29	30		29	30	31					

2025

JANUARY							FEBRUARY							MARCH							APRIL							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4							1							1			1	2	3	4	5	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8	6	7	8	9	10	11	12	
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	29	27	28	29	30				
														30	31													
MAY							JUNE							JULY							AUGUST							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
				1	2	3	1	2	3	4	5	6	7				1	2	3	4	5					1	2	
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
25	26	27	28	29	30	31	29	30						27	28	29	30	31			24	25	26	27	28	29	30	
																					31							
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
	1	2	3	4	5	6				1	2	3	4							1			1	2	3	4	5	6
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				
														30														



Gifts Made Outright to an Individual

NOTE: Only complete Forms 34 and/or 35 if in 2024:

- You made gifts of cash or marketable securities to an individual that exceeded \$18,000; or
- You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or
- You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, provide details below.

If your most recent gift tax return was not prepared by us, include a copy.

For gifts other than cash, include a copy of any appraisal(s) of assets.  
If no appraisal is available, describe how the value was determined.

For each gift made outright to an individual during the year, provide the following information:

Gift 1:

Person giving the gift	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$18,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			

Gift 2:

Person giving the gift	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$18,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			



**NOTE: Complete this form only if you have made gifts in or to a trust during the year.**

**For each gift made in trust during the year, provide the following information:**

Name of trust receiving the gift ..... \_\_\_\_\_

Name of the trustee ..... \_\_\_\_\_

Address of the trustee ..... \_\_\_\_\_

Trust identification number ..... \_\_\_\_\_

Name of the beneficiary of the trust ..... \_\_\_\_\_

Your relationship to the beneficiary  
(e.g., son, granddaughter or friend) ..... \_\_\_\_\_

Age of the beneficiary ..... \_\_\_\_\_

Date(s) of gift(s) ..... (Mo/Da/Yr) \_\_\_\_\_

Description and amount of assets gifted  
(e.g., \$18,000 in cash or 500 shares of ABC stock) ..... \_\_\_\_\_

Cost basis of assets gifted if other than cash .....

Value of assets gifted if other than cash .....

For gifts other than cash, include a copy of any appraisal(s) of assets. If no appraisal is available, describe how the value was determined.

\_\_\_\_\_

**Include a copy of the following:**

- A copy of the trust document(s) unless previously furnished to us.**
- A copy of the letter(s) notifying the beneficiary of his or her right to withdraw, if the trust grants the beneficiary the right to withdraw amounts contributed to the trust.**



**DP**

**Business or Activity:**

[illegible]





## Additional Information

[illegible]



2024 Tax Return Checklist

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

	Prior Year	Current Year
Income:		
Wages (IRS W-2)		
Interest Income (IRS 1099-INT)		
Dividend Income (IRS 1099-DIV)		
Brokerage Statements (Form 1099-A,B,S)		
IRA/Pension/Annuity Income (IRS 1099R)		
Schedule K-1s (IRS K-1)		
Miscellaneous Income and Adjustments (IRS-1099-MISC, NEC, G)		
Rent and Royalty Income		
Itemized Deductions:		
Medical/Dental Expenses		
Real Estate Taxes		
Property Taxes		
Mortgage Interest (Form 1098)		
Charitable Contributions		
Other:		
Estimated Tax Payments		

\* Provide any tax related information not listed above, e.g. new brokerage statements, K-1 investments, etc.



## Wages

[illegible]



## Interest Income

[illegible]



## Dividend Income

[illegible]



## Brokerage Statements

[illegible]



## IRA/Pension/Annuity Income

[illegible]



## Rent and Royalty Income

[illegible]





## Schedule K-1 Information

[illegible]



## Miscellaneous Income and Adjustments

[illegible]



Itemized Deductions

TSJ	Description	Prior Year Amount	Information Included (X or ✓)
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Medical/Dental Expenses:


Real Estate Taxes:


Property Taxes:


Mortgage Interest:


Charitable Contributions:




2024

Federal, State, and City Tax Payments

Refund Application:

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

Refunded Yes No  
Applied to next year's estimated tax liability Yes No

Federal Estimated Tax Payments:

2024 1st Quarter Estimate (Due 04-15-2024)  
2024 2nd Quarter Estimate (Due 06-17-2024)  
2024 3rd Quarter Estimate (Due 09-16-2024)  
2024 4th Quarter Estimate (Due 01-15-2025)

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

State and City Estimated Tax Payments:

2024 1st Quarter Estimate  
2024 2nd Quarter Estimate  
2024 3rd Quarter Estimate  
2024 4th Quarter Estimate

TSJ  
State/City Name

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate  
2024 2nd Quarter Estimate  
2024 3rd Quarter Estimate  
2024 4th Quarter Estimate

TSJ  
State/City Name

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate  
2024 2nd Quarter Estimate  
2024 3rd Quarter Estimate  
2024 4th Quarter Estimate

TSJ  
State/City Name

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate  
2024 2nd Quarter Estimate  
2024 3rd Quarter Estimate  
2024 4th Quarter Estimate

TSJ  
State/City Name

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid



### General Information:

Public school district name . . . . . \_\_\_\_\_

County of residence . . . . . \_\_\_\_\_

Enter the amount of Internet or out of state purchases for which you did  
not pay sales tax . . . . .

From (Mo/Da/Yr)	To (Mo/Da/Yr)
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If you did not live in Ohio for all of 2024, enter the dates you did live in Ohio . . . . . \_\_\_\_\_

Enter the state names other than Ohio where you had income . . . . . \_\_\_\_\_

Did you or your spouse make any contributions to an Ohio Tuition Trust Authority CollegeAdvantage 529 Savings Plan account?	Yes	No
If Yes, enter the following:		

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2024 Amount Contributed

Enter the amount you wish to contribute on your 2024 tax return to:

Breast / Cervical Cancer	
Wishes for sick children	
Wildlife species	
Military injury relief	
Ohio History fund	
Natures preserves / Scenic rivers	

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2024

General Information:

	Taxpayer	Spouse
Daytime telephone number (including area code)		
Gambling and lottery winnings		
Name of county		
School district name		

Note: If your school district has changed, update the school district shown above.

Enter the amount of Internet or out of state purchases or services for which you did not pay sales tax		
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Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Pennsylvania for all of 2024, enter the date you moved into or out of Pennsylvania:		
Taxpayer		
Spouse		

REV-1882, Health Insurance Coverage Information Request:

Did you, your spouse, and/or dependents have health insurance during the year?	Yes	No
Taxpayer		
Spouse		
Dependents		

Education Savings:

Did you or your spouse make any contributions to a Pennsylvania 529 College Savings Program or other state's qualified tuition (Section 529) account?	Yes	No

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2024 Amount Contributed

Voluntary Contributions:

	Taxpayer	Spouse
Enter the amount that you wish to contribute on your 2024 tax return to:		
PA Breast Cancer Coalition's Refunds for Breast and Cervical Cancer Research Fund		
Wild Resource Conservation Fund		
Military Family Relief Assistance Program		
Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund		
Juvenile (Type 1) Diabetes Cure Research Fund		
American Red Cross		
PA Children's Trust Fund		
Pediatric Cancer Research Fund		
Veterans' Trust Fund		
Pennsylvania 529 College Savings Program Account:		

TS	Name of Designated Beneficiary	Social Security Number	Account Number	Donation Amount





2024

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)
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If you did not live in West Virginia for all of 2024, enter the dates you  
did live in West Virginia \_\_\_\_\_

Enter the state names other than West Virginia where you had income \_\_\_\_\_

Education Savings:

Did you or your spouse make any contributions to a West Virginia College Savings Plan and  
Prepaid Tuition Trust Funds Account? 

Yes	No

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2024 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2024 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 _____	Qualified rehabilitated buildings investment credit _____
General economic opportunity tax credit _____	Natural gas liquids _____
West Virginia environmental agricultural equipment credit _____	Apprenticeship training tax credit _____
West Virginia military incentive credit _____	Alternative-fuel tax credit _____
Neighborhood investment program credit _____	Farm to food bank tax credit _____
Post coal mine site business credit _____	Conceal carry gun permit credit _____
Donation or sale of vehicle to qualified charitable organizations _____	Family tax credit _____
Small arms and ammunition manufactures credit _____	High technology manufacturing business _____
Historic rehabilitated buildings investment credit _____	Downstream natural gas manufacturer investment credit _____





## Additional Federal and State Information

1. Did you make any payments to the West Virginia Prepaid Tuition Trust/WV Savings Plan Trust and a WV 529 plan? If Yes, list the amount separately by recipient.

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2. Did you make any payments for long-term care insurance (refer to Form 14 of the organizer)? If Yes, list payments by taxpayer and spouse separately. Include a copy of the bill(s) or other verification of payment.

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3. 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.

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