

2022	1040	US	Client Information	1
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WEHNER ACCOUNTING & TAX, INC.

2744 DEL RIO PLACE, SUITE 200

DAVIS, CA 95618

Telephone number: 530-908-1761

Fax number: 530-231-0284

E-mail address: matthew@wehnercpa.com

Tax Return Appointment

Date:

Time:

Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2022 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	2
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2020 or 2021)	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

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US/CA

Client Information (continued)

1 p2

Please add, change or delete information for 2022.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone		Daytime Phone 1 = Work 2 = Home 3 = Mobile RDP Filing Status 1 = Not applicable 2 = Joint 3 = Separate
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Fax number		
	E-mail address		
Spouse Contact Information	Home phone		
	Work phone		
	Work extension		
	Daytime phone (table)		
	Mobile phone		
	Fax number		
	E-mail address		
Taxpayer Authentication	Driver's license no.		
	Driver's license state		
	Issue date (m/d/y)		
	Expiration date (m/d/y)		
	Theft protection PIN		
Spouse Authentication	Driver's license no.		
	Driver's license state		
	Issue date (m/d/y)		
	Expiration date (m/d/y)		
	Theft protection PIN		
CA State Information	Registered domestic partner filing status (see table)		
	1=PMB no. in address		
	NOTE: If the taxpayer's mailing address includes a private mail box number (PMB), indicate this below and enter the PMB number in the "Apartment Number" field in the Address area of Client Information.		

1 p2

2022	1040	US	Dependents	2
Please add, change or delete information for 2022.				
DEPENDENTS				
	Dependent	Dependent	Type of Dependent 1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent Earned Income Credit 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of: 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement NOTE: If your child is disabled, please provide one of the following forms of proof of disability: 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement	
First name.....				
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				
	Dependent	Dependent		
First name.....				
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				
	Dependent	Dependent		
First name.....				
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				

2022	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2022, please check the appropriate box and provide additional information & documentation if necessary.

If unsure about any question please note with a "?"

If you answer yes to any question(s) and the question(s) references a section of the organizer not included in your organizer, please see my website for the blank section - <https://www.wehnercpa.com/organizer>

COPY OF TAX RETURNS

I provide an electronic copy of your returns in my SmartVault client portal (see www.wehnercpa.com/portal for information on my SmartVault portal) when your returns are completed to each of my clients (***I do not require that you use my portal or that you access your returns this way.***)

Yes No

☐ ☐

Would you like to receive a paper/hard copy, of your tax returns, ***as well*** as the electronic copy (PDF)?

PERSONAL INFORMATION

Yes No

☐ ☐

Did your marital status change during the year?

☐ ☐

Did your address change during the year? If so, please update it in the client information section of the organizer.

☐ ☐

Have you or your spouse been a victim of identity theft & have you been issued an Identity Protection Pin (IP PIN) by the IRS (IRS Notice CP01A)?

If Yes, please furnish the 6-digit identity protection PIN issued to you by the IRS (it can be retrieved at the IRS's site - <https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin>).

Taxpayer _____ Spouse _____

DEPENDENTS

Yes No

☐ ☐

Were there any changes in dependents? Note: Include non-child dependents for whom you provided more than half their support. If adding a dependent, please provide their first & last name as it appears on their Social Security Card, date of birth & Social Security Number.

Yes No

☐ ☐

Are you no longer claiming a dependent this year? If so, who are you no longer claiming & why are you no longer claiming them?

2022	1040	US	Miscellaneous Questions
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☐ ☐ Did you have any children under age 19 or full-time students under age 24 at the end of 2022, with interest and dividend (or other unearned income) income in excess of \$1,150, or total investment income in excess of \$2,300?

☐ ☐ Did any of your dependents earn more than \$4,400?

☐ ☐ Has a dependent of yours filed a 2022 tax return? If so, please provide the return(s) filed.

☐ ☐ Did you adopt a child or begin adoption proceedings?

☐ ☐ Did you pay for childcare in 2022 so that you could work or go to school? **If so, please let me know 1. Childcare Provider(s) Name(s) _____, 2. Tax ID (SSN or EIN) of Provider(s) _____, 3. Total amount paid to each provider in 2022 _____.**

INCOME

Yes No

☐ ☐ Did you receive any disability income? If so, who paid you: _____

☐ ☐ Did you have any foreign income or pay any foreign taxes (NOT including from a mutual fund)?

☐ ☐ Did you receive unemployment income in 2022? If so, please attach the Form 1099-G (please note this is taxable for Federal purposes).

☐ ☐ Did you have any gambling winnings that were reported on Form W-2G or Form 1099-MISC? If so, please provide the form(s).

☐ ☐ Did you receive a Form 1099-MISC or 1099-NEC that you have not received in prior years? If so, did you incur any expenses against this income?

PURCHASES, SALES AND DEBT

Yes No

☐ ☐ Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC in 2022 or 2023 ? If so, please provide information on the new venture (e.g. name, entity type & date of formation, etc.).

Please note that most business returns are due by March 15th (sole proprietorships are part of your individual return and are generally due by April 15th). If you need me to prepare an extension for your business return (generally extended until September 15th), please let me know as soon as possible. See www.wehnercpa.com/business-tax-returns for list of items typically needed for business tax returns

Yes No

☐ ☐ Did you sell an existing business, rental property, farm, or any existing interest in a partnership or S Corporation? If so, please provide details.

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yes no

☐☐

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use? If so, please provide invoices for items purchased with a cost > \$2,500.

☐☐

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

☐☐

Did you purchase, sell, or refinance (**circle one**) your principal home or second home in 2022? **If so, please be sure to include a copy of the settlement statement (HUD-1.)**

☐☐

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources in 2022? **If so, please include the invoice(s) for the purchase(s).** See the IRS's Fact Sheet for more information on energy credits - <https://www.irs.gov/pub/taxpros/fs-2022-40.pdf>.

☐☐

Did you have any debts cancelled or forgiven? If so, please provide Form(s) 1099-C & provide details.

☐☐

Does anyone owe you money which has become uncollectible in 2022? If so, please provide details (name, relationship, type of debt & amount of debt not paid).

☐☐

Did you have any investments become worthless or were you a victim of investment theft in 2022?

RETIREMENT PLANS

Yes

No

☐☐

Did you receive a distribution from a retirement plan (401(k), IRA, Roth IRA, SEP, SIMPLE, Qualified Plan, etc.)? If so, please provide Form(s) 1099-R.

☐☐

Did you, or do you plan to, make a contribution to an IRA for 2022 (must be made by April 18, 2023 for 2022)?

: Traditional IRA \$ _____ Roth IRA \$ _____

(Spouse if applicable) : Traditional IRA \$ _____ Roth IRA \$ _____

☐☐

Did you transfer or rollover any amount from one retirement plan to another retirement plan? If so, please provide Form(s) 1099-R.

☐☐

Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2022? If so, please provide Form(s) 1099-R. **How much did you convert? \$ _____**

☐☐

Did you inherit a retirement plan in 2022?

☐☐

If you took a retirement distribution(s) in 2020, did you roll some or all of it back into the retirement plan as allowed by the CARES Act in 2022? If so, how much was rolled back into the retirement plan in 2022? \$ _____

☐☐

Did you transfer funds from an IRA directly to a charity in 2022 (Qualified Charitable Distribution)? If so, how much did you donate directly from your IRA \$ _____?

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Miscellaneous Questions

☐ ☐ Did you retire or change jobs in 2022? _____

EDUCATION

Yes

No

☐☐

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program (529 Plan)? If so, please provide Form(s) 1099-Q.

☐☐

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? Please provide Form(s) 1098-T. Please also let me know how many years the student(s) have been in college as of December 31, 2022 _____.

☐☐

Did you or your spouse pay student loan interest? If so, please provide Form(s) 1098-E or let me know the amount paid \$ _____ in 2022 (If > \$2,500 that is all I need to know. Also, if your income >~\$170K you can ignore this).

See <https://studentaid.gov/debt-relief/application> for information on potential student loan debt forgiveness.

ITEMIZED DEDUCTIONS

Yes

No

☐☐

Did you incur a loss because of damaged or stolen property for which insurance did not reimburse you (total must be greater than 10% of your adjusted gross income for deduction)? If so, please describe.

☐☐

Did you incur expenses that you were not reimbursed by your employer (generally must exceed 2% of Adjusted Gross Income)? While not deductible on your Federal return, they may be deductible on your state return

☐☐

Did you pay sales taxes on a major purchase in 2022, such as a vehicle, boat, or home improvements? Please note that this rarely has an impact so rough estimates on purchase price(s) is fine here.

☐☐

Do you have receipts or proper documentation for all cash donations provided to me (I **do not need copies of these but you should retain them for your records**)? Please let me know the total amount of your 2022 donation(s) \$ _____.

☐☐

Did you donate items (e.g. household items & clothing) with a fair market value over \$500? If so, please let me know your estimate of the total fair market value of your 2022 noncash donations \$ _____ & who you donated the items to _____.

Please also see my website www.wehnercpa.com/non-cash-contributions if you need resources for estimating the fair market value of noncash items (e.g. household items & clothing).

ESTIMATED TAXES

Yes

No

☐☐

Did you apply an overpayment of 2021 taxes to your 2022 estimated tax (instead of being refunded)?

☐☐

If you have an overpayment of 2022 taxes, do you want the excess applied to your 2023 estimated tax (instead of being refunded)?

2022**1040****US****Miscellaneous Questions**

Yes No

☐☐

Did you pay estimated taxes for 2022? *If so, please list the amounts & dates paid in the organizer Direct Deposit & Estimates section of the organizer.*

☐☐

Do you expect your 2023 taxable income and withholdings to be *significantly* different from 2022 (e.g. retirement)? If so, please provide details:

FOREIGN ASSETS - FinCEN Form 114 ("FBAR") & Form 8938

Yes

No

☐☐

Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

☐☐

Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? Be sure to include the amount(s) of foreign investment income (dividends, interest, capital gains, etc.) & foreign tax paid in 2022.

☐☐

Do you have foreign retirement account(s) & if so, was (were) the maximum account balance(s) for the aggregate of ALL foreign retirement accounts greater than \$50,000 (single taxpayers) or \$100,000 (married taxpayers) USD at ANY POINT IN 2022?

Complete the following only if answered "Yes" to the either of the two immediate questions above:

Yes

No

☐☐

Did you have an interest in ANY foreign financial accounts? (e.g. you have a checking account in Italy) This does not include domestic brokerage accounts with foreign holdings.

☐☐

Did you have signature authority for ANY foreign financial accounts that are not your own (e.g. authority to sign for your father's checking account in Italy)?

☐☐

Was the maximum account balance for the aggregate of ALL foreign non-retirement accounts greater than \$10,000 USD at ANY POINT IN 2022?

MISCELLANEOUS

Yes

No

☐☐

Do you want to allocate \$3 to the Presidential Election Campaign Fund?

☐☐

Does your spouse (if applicable) want to allocate \$3 to the Presidential Election Campaign Fund?

☐☐

May the IRS discuss your tax return with your preparer?

☐☐

Do you own, directly or indirectly, more than 10% of a foreign corporation?

☐☐

Are you an officer or director of a foreign corporation?

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Miscellaneous Questions

- ☐ Yes ☐ No Was your home rented out or used for business?
- ☐ ☐ Did you engage the services of any household employees (does not include your gardener or cleaner)?
- ☐ ☐ Were you notified or audited by either the Internal Revenue Service or a State taxing agency? If so, please provide notices received.
- ☐ ☐ Did you or your spouse make any gifts to an individual that total more than \$16,000, or any gifts to a trust?
- ☐ ☐ If you are receiving a refund and will be requesting direct deposit, **has your bank account changed** from the account that was used for direct deposit of prior year's refunds? **If so what is the bank routing # _____ & account # _____ to use?** Feel free to include a voided check.
- ☐ ☐ Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? If so, please provide the purchase documents that include the VIN. See <https://afdc.energy.gov/laws/electric-vehicles-for-tax-credit> & <https://fueleconomy.gov/feg/taxevb.shtml> for information & lists of qualifying vehicles.
- ☐ Yes ☐ No Were you a resident of, or did you have income from, more than one state during the year? If yes, provide details (e.g. date of move).
- ☐ ☐ Did you, or do you plan to contribute before April 18, 2023, to a health savings account (HSA) for last calendar year (**Note: This is not for a Flexible Spending Account (FSA) with your employer**)? If yes, provide details (see HSA section of organizer).
- ☐ ☐ Did you distribute money from an HSA account in 2022 to pay for medical expenses (**Note: This is not for a FSA with your employer**)? If so, please include Form(s) 1099-SA
- ☐ ☐ If you, or your spouse, have self-employment income or are shareholders in an S Corporation, did you pay any health/dental/vision insurance premiums or long-term care premiums **outside of payroll deductions**?
- ☐ ☐ At any time during 2022, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency (e.g. Bitcoin)?
- ☐ Yes ☐ No Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?
- ☐ ☐ Did you have health insurance through the exchange (Covered California)? **If so, please provide Forms 1095-A & Form 3895** (if applicable, the Forms 1095-A & 3895 can be accessed on the Covered CA website).
- ☐ ☐ Did you have health insurance for all of 2022? If not, please let me know what months there was not health insurance coverage & who was not covered (if not everyone)?

2022	1040	US	Miscellaneous Questions
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Yes No

☐☐

Are you or your spouse legally blind?

*** If you have a business, please see my webpage www.wehnercpa.com/business-tax-returns for information needed for those returns.

***If you have a business or rental property, please see my webpage about Form 1099 filing requirements - <https://www.wehnercpa.com/forms-1099>

*** Please see my website www.wehnercpa.com/occupational-deductions for common occupational deductions.

PRIVACY POLICY

The nature of my work requires me to collect certain nonpublic information. I collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with my clients and affiliates. I may also review banking and credit card information about my clients in the performance of receipt of payment. Under my policy, all information I obtain about you will be provided by you or obtained with your permission. My firm has procedures and policies in place to protect your confidential information. I restrict access to your confidential information to those within my firm who need to know in order to provide you with services. I will not disclose your personal information to a third party without your permission, except where required by law. I maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Please enter all pertinent 2022 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account

1=electronic payment of balance due

1=electronic payment of estimated tax

1=direct deposit CA refund to one account, 2=split deposit between two accounts

1=electronic payment of CA state tax balance due

1=electronic payment of CA estimated tax

BANK INFORMATION

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

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

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

State

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

1**Type of Account**

1 = Savings
2 = Checking

2**Type of Investment**

1 = Checking or savings (default)
2 = Taxpayer's IRA (next year limits)
3 = Spouse's IRA (next year limits)
4 = Health savings account (HSA)
5 = Archer MSA

6 = Coverdell savings account (ESA)
7 = Other
8 = Taxpayer's IRA (current year limits)
9 = Spouse's IRA (current year limits)

2022	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1
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Please enter all pertinent 2022 information.

APPLICATION OF 2022 OVERPAYMENT (7.1)

If you have an overpayment of 2022 taxes, do you want the excess refunded? ☐ or applied to 2023 estimate? ☐

Other (please explain): _____

2023 ESTIMATED TAX INFORMATION

Do you expect your 2023 taxable income to be different from 2022? Yes ☐ No ☐

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2023 withholding to be different from 2022? Yes ☐ No ☐

If "yes" explain any differences: _____

				7.1
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2022	1040	US/CA	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2022 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2021 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	SDI (Box 14)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2				Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAS at 12/31/22	2021 Distribution
		Distribution code #1						Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE									
		1=spouse									

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2021 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

Total gambling losses.....
Winnings not reported on Form W-2G.....

2022 Amount	TS	2021 Amount

10, 13.1, 13.2

2022	1040	US	Interest & Dividend Income	11, 12
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Please enter all pertinent 2022 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2021 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2021 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

2022	1040	US	Miscellaneous Income	14.1
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Please enter all pertinent 2022 amounts and attach all 1099-MISC, 1099-NEC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2022 Amount		2021 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Income subject to S/E tax:				

Other income (1099-MISC, box 3, 8, 1099-NEC, box 1)				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

14.1

2022	1040	US	State & Local Tax Refunds / Unemployment Compensation	14.2
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Please add, change or delete 2022 information as appropriate.
Be sure to attach all 1099-G forms.

STATE AND LOCAL TAX REFUNDS / UNEMPLOYMENT COMPENSATION (Form 1099-G)

2022 1099-G Amount

No. <input type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2022 Overpayment repaid		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) ..		
	1=city or local income tax refund		
	Tax year for box 2 if not 2021 (Box 3)		
	Federal income tax withheld (Box 4)		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different		
	Farm amounts:		
	Agriculture payments (Box 7)		
	1=agriculture payments are from conservation reserve program		
Market gain (Box 9).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8)			
State income tax withheld (Box 11).....			

No. <input type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2022 Overpayment repaid		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) ..		
	1=city or local income tax refund		
	Tax year for box 2 if not 2021 (Box 3)		
	Federal income tax withheld (Box 4)		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different		
	Farm amounts:		
	Agriculture payments (Box 7)		
	1=agriculture payments are from conservation reserve program		
Market gain (Box 9).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8)			
State income tax withheld (Box 11).....			

2022	1040	US	Education Distributions (ESA's and QTP's)	14.3
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Please enter all pertinent 2022 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

		2022 Amount	2021 Amount
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2022 contributions to this ESA			
Value of this account at 12/31/22 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/21			
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2022 contributions to this ESA			
Value of this account at 12/31/22 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/21			
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits) ..		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...		
	ESA's only:		
2022 contributions to this ESA			
Value of this account at 12/31/22 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/21			

14.3

2022	1040	US	ABLE Distributions	14.4
------	------	----	--------------------	------

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

ABLE DISTRIBUTIONS / CONTRIBUTIONS

		2022 Amount	2021 Amount
No. <input type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

No. <input type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

No. <input type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
Earnings on excess contributions			

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

GENERAL INFORMATION

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

Accounting method: 1=cash, 2=accrual		
Inventory method: 1=cost, 2=lower cost/market, 3=other		
1=change of inventory method		
1=spouse, 2=joint		
1=first Schedule C filed for this business		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..		
1=not subject to self-employment tax		
1=did not "materially participate"		
1=personal services is not a material income producing factor		
1=investment		
1=minister's Schedule C		
1=single member limited liability company		
1=trader in financial instruments or commodities		
CA FTB Form 3805V:		
1=eligible small business		
Qualified new business year: 1=1st, 2=2nd, 3=3rd		
Principle business code (SIC 1987)		

INCOME

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

COST OF GOODS SOLD

Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		

Inventory at end of the year		

2022

1040

US/CA

Business Income (Schedule C) (cont.)

No.

16 p2

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

EXPENSES

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

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

16 p2

2022	1040	US	Capital Gains & Losses (Schedule D)						17
If you sold any stocks, bonds, or other investment property in 2022, please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to attach all 1099-B forms and brokerage statements.									
No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
									17

2022

1040

US

Installment Sales (Form 6252)

17 p2

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

PRIOR YEAR INSTALLMENT SALE

		2022 Amount	2021 Amount
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

17 p2

2022

1040

US

Sale of Home & Moving Expenses

17, 27

If you sold your home or moved in 2022, please complete the information below.
For the sale of home, please provide Form 1099-S and closing statements from
the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)	
Date acquired (m/d/y)	
Date sold (m/d/y) (Box 1)	
Sales price (Box 2)	
1=sale of home	
1=owned and used property as main home for at least 2 of 5 years before sale	
1=first-time homebuyer credit was previously taken on this home	
1=business use in year of sale	
Number of days after December 31, 2008 that home was not used as principal residence	

Adjusted Basis

Original cost	
Improvements:	
.....	
.....	
.....	
Adjusted basis	

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

.....	
.....	
.....	
Total expenses of sale	

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:
a) Did not meet the ownership and use tests *, or **b)** Excluded gain on the sale of another home after May 6, 1997.

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)	
1=sale due to change in health, employment or unforeseen circumstances	
Days used as main home - taxpayer	
Days used as main home - spouse	
Days property owned - taxpayer	
Days property owned - spouse	

MOVING EXPENSES (27) (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint	
1=armed forces move due to permanent change of station	
Miles from old home to new work place	
Miles from old home to old work place	
Expenses for transportation and storage of household goods and personal effects	
Lodging and travel (excluding meals):	
Lodging and travel (excluding automobile)	
Parking fees and tolls	
Gas and oil	
Miles driven to new home	

(* owned and used property as main home for at least 2 of 5 years before sale)

17, 27

2022

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US/CA

Rental & Royalty Income (Schedule E)

No.

18

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

GENERAL INFORMATION

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

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

CA FTB Form 3805V:

1=eligible small business	
Qualified new business year: 1, 2 or 3	
Principle business code (SIC 1987)	

INCOME

	2022 Amount	2021 Amount
Rents or royalties received		

DIRECT EXPENSES

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

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

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

18

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

GENERAL INFORMATION

Foreign region.....	
Foreign postal code.....	
Foreign country.....	

OIL AND GAS

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

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

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

INDIRECT EXPENSES

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

[illegible]

2022

1040

US/CA

Farm Income (Schedule F/Form 4835)

No.

19

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

GENERAL INFORMATION

Principal product	
Employer ID number	

Agricultural activity code		
Accounting method: 1=cash, 2=accrual		
1=spouse, 2=joint		
1=farm rental (Form 4835)		
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other		
1=crop insurance proceeds election		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no		
1=did not "materially participate" (Schedule F only)		
1=did not actively participate (Farm rental only)		
1=real estate professional (farm rental only)		
1=single member limited liability company		
% of ownership if not 100% (.xxxx) (Farm rental only)		
CA FTB Form 3805V:		
1=eligible small business		
Qualified new business year: 1=1st, 2=2nd, 3=3rd		
Principle business code (SIC 1987)		

FARM INCOME

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

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2022

1040

US

Farm Income (Sch. F/Form 4835) (cont.)

No.

19 p2

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

FARM INCOME (continued)

Other income:

2022 Amount

2021 Amount

FARM EXPENSES

Car and truck expenses (not entered elsewhere)

Chemicals

Conservation expenses

Custom hire (machine work)

Employee benefit programs

Feed purchased

Fertilizers and lime

Freight and trucking

Gasoline, fuel, and oil

Insurance (other than health)

Mortgage interest (paid to banks, etc.)

Other interest (not entered elsewhere)

Labor hired

Pension and profit sharing - contributions

Pension and profit sharing plans - admin. and education costs

Rent - vehicles, machinery, and equipment (not entered elsewhere)

Rent - other (land, animals, etc.)

Repairs and maintenance

Seeds and plants purchased

Storage and warehousing

Supplies purchased

Taxes (not entered elsewhere)

Utilities

Veterinary, breeding, and medicine

Capitalized preproductive period expenses (also enter below)

Other expenses:

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

19 p2

2022	1040	US	Partnership and S corporation Information	20.1,20.2
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Please add, change or delete 2022 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

	20.1,20.2
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2022	1040	US	Estate or Trust and REMIC Information	20.3,20.4
<div>Please add, change or delete 2022 information as appropriate. Be sure to attach all Schedule K-1s and Schedule Qs.</div>				
ESTATE OR TRUST INFORMATION (20.3)				
No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number	
REMIC INFORMATION (20.4)				
No.	Name of REMIC	Employer Identification Number		
				20.3,20.4

Series: 61 Asset Disposition List

2022	1040	US	Asset Acquisition List						22 p2	
If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2022, please enter all pertinent information below.										
No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only		
			Form	No. of Form	Category			Current Section 179	Method	
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
								22 p2		

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

GENERAL INFORMATION

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

AUTOMOBILE MILEAGE

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

ACTUAL EXPENSES

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

2022	1040	US	Adjustments to Income	24
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Please enter all pertinent 2022 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2022 Amount		2021 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2022 payments from 1/1/23 to 4/15/23				

ROTH IRA CONTRIBUTIONS

Roth IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older)				
Contributions made to date				

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)				
Defined benefit contributions you expect to make				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)				
Plan contribution rate if not .25 (.xxxx)				
Individual 401k: SE elective deferrals (except Roth) (1=max.)				
Individual 401k: SE designated Roth contributions (1=max.)				
SIMPLE contributions:				
Self-employed SIMPLE contributions you made or expect to make (1=maximum)				
Employer matching rate if not .03 (.xxxx)				
1=nonelective contributions (2%)				
Contributions made to date				

ADJUSTMENTS TO INCOME

Self-employed health insurance:				
Total premiums (excluding long-term care)				
Long-term care premiums				
Student loan interest paid (1098-E, box 1)				
Educator expenses (kindergarten thru grade 12)				
Jury duty pay given to employer				
Expenses from rental of personal property				
Other adjustments to income:				

Alimony paid:	Taxpayer	Spouse
Date of divorce or sep. agreement		
Recipient's first name		
Recipient's last name		
Recipient's SSN		
Amount paid	2021 amt:	2021 amt:

	24
--	-----------

2022

1040

US

Itemized Deductions

25

Please enter all pertinent 2022 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2022 Amount	TS	2021 Amount
Prescription medicines and drugs			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2022 estimates are automatic.)

State income taxes - 1/22 payment on 2021 state estimate			
State income taxes - paid with 2021 state return extension			
State income taxes - paid with 2021 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/22 payment on 2021 city/local estimate			
City/local income taxes - paid with 2021 city/local extension			
City/local income taxes - paid with 2021 city/local return			

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)			
Use taxes paid on 2022 purchases			
Use taxes paid with 2021 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

Real estate taxes - principal residence:

Real estate taxes - held for investment :

Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...

Foreign income taxes			
----------------------------	--	--	--

Other taxes:

-------	--	--	--

25

2022 1040 US/CA Itemized Deductions (continued)

25 p3

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

NONCASH CONTRIBUTIONSNOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

2022 Amount

TS

2021 Amount

30% limitation (see above):

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues

--	--	--

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Investment expense:

Tax return preparation fee

Safe deposit box rental

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Federal only:

State only:

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2022

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US

Itemized Deductions (continued)

25 p5

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded \$100,000 at any time during 2022 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded \$750,000 at any time during 2022 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2022 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

	2022 Amount	TS	2021 Amount
Fair market value of the property on the date that the last debt was secured .			
Home acquisition and grandfather debt on the date that the last debt was secured .			

LOAN INFORMATION

Loan #1

Lender's name

Form (see table)

Number of form

1=taxpayer, 2=spouse, blank=joint

Interest paid

Points paid

Total principal paid

Lump sum principal payment (if paid off)

Months outstanding (if not 12)

1=home acquisition debt incurred after 12/15/17

Home acquisition debt balance - beginning of year

Home acquisition debt borrowed in 2022

Home equity debt balance - beginning of year

Home equity debt borrowed in 2022

Grandfather debt balance - beginning of year

Loan #2

Lender's name

Form (see table)

Number of form

1=taxpayer, 2=spouse, blank=joint

Interest paid

Points paid

Total principal paid

Lump sum principal payment (if paid off)

Months outstanding (if not 12)

1=home acquisition debt incurred after 12/15/17

Home acquisition debt balance - beginning of year

Home acquisition debt borrowed in 2022

Home equity debt balance - beginning of year

Home equity debt borrowed in 2022

Grandfather debt balance - beginning of year

Form

- 1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

25 p5

2022

1040

US

Noncash Contributions (Form 8283)

26

If your total noncash contributions are in excess of \$500 in 2022, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1098-C or other written acknowledgement received from the donee organization.

* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No. <input type="text"/>	Name of charitable organization (donee)		
	Street address		
	City		
	State		
	ZIP code		
	1=spouse, 2=joint		
	Property description (other than vehicle)		
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
	Date of contribution (m/d/y)		
	Date acquired by donor (m/y)		
	How acquired by donor (Table 1 or describe)		
Donor's cost or basis			
Fair market value			
Method used to determine FMV (Table 2 or describe)			

No. <input type="text"/>	Name of charitable organization (donee)		
	Street address		
	City		
	State		
	ZIP code		
	1=spouse, 2=joint		
	Property description (other than vehicle)		
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make and model	
		Condition and mileage	
	Date of contribution (m/d/y)		
	Date acquired by donor (m/y)		
	How acquired by donor (Table 1 or describe)		
Donor's cost or basis			
Fair market value			
Method used to determine FMV (Table 2 or describe)			

1

How Property was Acquired

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

2

Method Used to Determine FMV

- | | |
|-----------------------|----------------------|
| 1 = Appraisal | 3 = Catalog |
| 2 = Thrift shop value | 4 = Comparable sales |

For other methods, see IRS Pub. 561.

26

2022

1040

US

Business Use of Home (Form 8829)

No.

29

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

BUSINESS USE OF HOME

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

2022 Amount

2021 Amount

INDIRECT EXPENSES

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

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

DIRECT EXPENSES

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

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

29

2022

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

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

GENERAL INFORMATION

Occupation, if different from Form 1040

Form

Number of form (1=first Schedule C, 2=second, etc.)

1=spouse

1=performance artist, 2=handicapped, 3=fee-basis government official

1=minister's expenses

EMPLOYEE BUSINESS EXPENSES

Meal expenses from restaurants in full

Meal expenses from sources other than restaurants

Reimbursements for meals not on W-2, box 1

1=Department of Transportation (80% meal allowance)

Local transportation (bus, taxi, train, etc.)

Travel expenses while away from home overnight

Reimbursements not included on Form W-2, box 1

Other business expenses:

2022 Amount

2021 Amount

30

2022

1040

US

Vehicle Expenses (Form 2106) (cont.)

No.

30 p2

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

VEHICLE INFORMATION

1=vehicle used primarily by more than 5% owner
 1=vehicle is available for off-duty personal use
 1=no other vehicle is available for personal use
 1=no evidence to support your deduction
 1=no written evidence to support your deduction

2022 Amount

2021 Amount

VEHICLE 1

Description of vehicle
 Date placed in service (m/d/y)
 Total mileage (for the tax year)
 Business mileage
 Commuting mileage (for the tax year)
 Average daily round-trip commute
 Number of months of business use if changed from 100% personal use
 Parking fees and tolls (business portion only)

Actual expenses:

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

VEHICLE 2

Description of vehicle
 Date placed in service (m/d/y)
 Total mileage (for the tax year)
 Business mileage
 Commuting mileage (for the tax year)
 Average daily round-trip commute
 Number of months of business use if changed from 100% personal use
 Parking fees and tolls (business portion only)

Actual expenses:

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

30 p2

2022

1040

US

Foreign Income Exclusion (Form 2555)

No.

31.1

Please enter all pertinent 2022 information.

GENERAL INFORMATION

1=spouse.....

--	--

Foreign address of taxpayer, if different from Form 1040:

Street address.....

--

City.....

--

Region.....

--

Postal code.....

--

Country.....

--

Employer:

Name.....

--

U.S. street address.....

--

U.S. city.....

--

U.S. state.....

--

U.S. ZIP code.....

--

Foreign street address.....

--

Foreign city.....

--

Foreign region.....

--

Foreign postal code.....

--

Foreign country.....

--

Employer type: 1=foreign entity, 2=U.S. company,

3=self, 4=foreign affiliate of U.S. company, 5=other.....

--	--

Employer type, if other.....

--

Type of exclusion revoked if revoked in earlier year (if applicable):

Tax year revocation was effective

Country of citizenship.....

--

City and country of separate foreign residence if maintained due to
adverse living conditions (if applicable):Number of days during tax year at separate
foreign address (if applicable)

Tax homes(s) during tax year:

Dates tax home(s) were
established (m/d/y)

31.1

2022	1040	US	Foreign Income Exclusion (2555)	No. <input type="text"/>	31.1 p2
------	------	----	---------------------------------	--------------------------	---------

Please enter all pertinent 2022 information.

TRAVEL INFORMATION

NOTE: Please enter all travel for 2022 as well as travel for 2023 known to date.

Travel Type (table)	Name of country (if not United States)	Date arrived	Date left	Days in U.S. on business

BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST

Beginning date for bona fide residence (m/d/y)	<input type="text"/>	
Ending date for bona fide residence (m/d/y)	<input type="text"/>	
Living quarters in foreign country: 1=purchased home, 2=rented house or apartment, 3=rented room, 4=quarters furnished by employer	<input type="text"/>	

Names of family living abroad with taxpayer (if applicable):	Relationship	Period family lived abroad

1=submitted statement to country of bona fide residence	<input type="text"/>	
1=required to pay income tax to country of bona fide residence	<input type="text"/>	
Contractual terms relating to length of employment abroad	<input type="text"/>	
Type of visa you entered foreign country under	<input type="text"/>	
Explanation why visa limited stay or employment in country (if applicable)	<input type="text"/>	

Address of home in U.S. maintained while living abroad (if applicable):	ZIP Code	1=U.S. home rented (if applicable)

Names of occupants in U.S. home (if applicable)	Relationship of occupants in U.S. home (if applicable)

Principal country of employment	<input type="text"/>
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FOREIGN HOUSING EXPENSES

	2022 Amount	2021 Amount
Qualified housing expenses	<input type="text"/>	<input type="text"/>
Location of housing expenses:	Qualifying days in location (multiple locations only)	

Travel Type

- 1 = Travel to U.S. (default)
- 2 = Travel to foreign country
- 3 = Travel to restricted country

2022	1040	US	Foreign Income Exclusion (Form 2555)	No. 	31.2
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Please enter all pertinent 2022 amounts and attach all W-2 forms, or other wage statements.
Enter amounts in U.S. dollars only. Last year's amounts are provided for your reference.

FOREIGN WAGES, SALARIES, TIPS

	2022 Amount	2021 Amount
Name or number.....		
1=spouse.....		
1=retirement plan (Box 13).....		
Name of employer (Box c).....		
Wages, tips, other compensation (Box 1).....		
Federal income tax withheld (Box 2).....		
Social security tax withheld (Box 4).....		
Medicare tax withheld (Box 6).....		
State income tax withheld (Box 17).....		
Local income tax withheld (Box 19).....		

FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME

Noncash Income

Home (lodging).....		
Meals.....		
Car.....		
Other properties or facilities:		

Allowances and Reimbursements

Cost of living and overseas differential.....		
Family.....		
Education.....		
Home leave.....		
Quarters.....		
Other purposes:		

Meals and lodging provided for the convenience of the Employer (excludable under section 119).....		
--	--	--

Other Foreign Earned Income

2022 Days Worked Allocation Information

Total number of days worked (if not 240).....		
Total days worked before and after foreign assignment.....		
Foreign days worked before and after foreign assignment.....		

	31.2
--	-------------

2022

1040

US

Health Savings Accounts (8889)

32.1

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

HSA CONTRIBUTIONS

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

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

HSA DISTRIBUTIONS

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

32.1

2022	1040	US/CA	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2022 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

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

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

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

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

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width: 40px;" type="text"/>	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Address where care provided (if different):		
	Street address		
	City, state, ZIP code		
	Telephone number		
	Identification number (SSN or EIN)		
	1=organization is tax-exempt		
	1=care provider is a person		
	Foreign region		
	Foreign postal code		
	Foreign country		
Amount paid to care provider in 2022		2021 amt:	
1=spouse, 2=joint			

33.1,33.2

2022	1040	US	Qualified Adoption Expenses (Form 8839)	37
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Please enter all pertinent 2022 information. Last year's amounts are provided for your reference.

ELIGIBLE CHILDREN

		2022 Amount	2021 Amount
No. <input type="text"/>	First name		
	Last name		
	Identification number		
	Date of birth (m/d/y)		
	1=born before 2005 and was disabled		
	1=special needs child		
	1=foreign child		
	1=adoption was not final in 2022		
	<div>Qualified Adoption Expenses Paid in</div> <div> 2021 for adoption not finalized by end of 2022</div> <div> Prior years for adoption of foreign child finalized in 2022</div> <div> 2021 and 2022 for adoption finalized in 2022</div> <div> 2022 for adoption finalized before 2022</div>		

2022

1040

US

Education Credits / Tuition Deduction

No.

38

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

STUDENT INFORMATION

1=taxpayer, 2=spouse.....

First name.....

Last name.....

Social security number.....

Number of years hope credit claimed.....

Number of prior years AOC claimed.....

1=student was NOT enrolled at least half-time for at least one academic period that began in 2022 (or the first 3 months of 2023 if the qualified expenses were made in 2022) at an eligible institution in a qualified program.....

1=student completed first four years of post-secondary education before 2022.....

1=student was convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance.....

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name.....

Street address.....

City.....

State.....

ZIP code.....

1=2022 Form 1098-T was NOT received.....

1=2022 Form 1098-T received with Box 2 & 7 completed.....

1=2021 Form 1098-T received with Box 2 & 7 completed.....

Federal ID number from Form 1098-T.....

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name.....

Street address.....

City.....

State.....

ZIP code.....

1=2022 Form 1098-T was NOT received.....

1=2022 Form 1098-T received with Box 2 & 7 completed.....

1=2021 Form 1098-T received with Box 2 & 7 completed.....

Federal ID number from Form 1098-T.....

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2022 (net of refund or assistance, & not entered elsewhere).....

Books & supplies required to be purchased from institution.....

Books & supplies not entered above.....

Amount of prior year refund or assistance *.....

2022 Amount

2021 Amount

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

38

2022

1040

US

Household Employment Taxes (Schedule H)

42

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

HOUSEHOLD EMPLOYMENT TAXES

NOTE: If you paid any one household employee cash wages of \$2,400 or more in 2022; withheld federal income tax during 2022 for any household employee; or paid total cash wages of \$1,000 or more in any calendar quarter of 2021 or 2022 to household employees, please complete the following:

Employer identification number
 1=spouse, 2=joint

Social security, Medicare and income taxes:

2022 Amount

2021 Amount

1=paid any one employee cash wages of \$2,400 or more
 1=withheld federal income tax for household employee
 Total cash wages subject to social security taxes
 Total cash wages subject to Medicare taxes
 Federal income tax withheld
 Taxes withheld from state disability payments

Federal unemployment tax:

1=paid total cash wages of \$1,000 or more in any calendar
 quarter of 2021 or 2022
 Total cash wages subject to FUTA tax
 1=paid unemployment contributions to only one state
 1=paid all state unemployment contributions by 4/17/23
 1=all wages taxable for FUTA were also taxable for state unemployment
 Name of state
 Contributions paid to state unemployment fund

42

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

CHILD'S INFORMATION

First name.....	
Last name.....	
Social security number.....	
Date of birth (m/d/y).....	
1=nontaxable to federal.....	
1=nontaxable to state.....	

INTEREST INCOME (Form 1099-INT)

Banks, credit unions, etc. (Box 1):

2022 Amount

2021 Amount

U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3):

Tax-exempt interest:

Total municipal bonds.....

In-state municipal bonds.....

Adjustments:

Nominee distribution.....

Accrued interest.....

Tax-exempt interest (1099-INT in error).....

OID adjustment.....

ABP adjustment.....

Foreign:

1=interest in or authority over foreign account.....

Name of foreign country.....

1=grantor/transferor or received distribution from foreign trust.....

Post 8/7/86 private activity bond interest (included above) (6251).....

DIVIDEND INCOME (Form 1099-DIV)

Total ordinary dividends (Box 1a):

Qualified dividends (Box 1b).....

Total capital gain distributions (Box 2a):

Unrecaptured section 1250 gain (Box 2b).....

Section 1202 gain (Box 2c).....

Collectibles (28%) gain (Box 2d).....

Nontaxable distributions (Box 3).....

Tax-exempt interest:

Total municipal bonds.....

In-state municipal bonds.....

Nominee distributions:

Ordinary dividends.....

Qualified dividends.....

Capital gain distributions.....

Alaska permanent fund dividends included above.....

2022

1040

CA

Other Credits

53.013

Please enter all pertinent 2022 information.

RENTER'S CREDIT

NOTE: To qualify for the credit you must have paid rent, for at least half of the year,
on property in California which was your principal residence.

1=qualified renter.....
 1=filing separate, claiming spouse's credit.....
 1=filing jointly and one spouse claimed homeowner's property tax exemption.....
 Number of months in California, if part-year resident.....

53.013

2022	1040	CA	California Use Tax	54.012
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Please enter all pertinent 2022 information.

No. <input type="text"/>	1=taxpayer, 2=spouse, blank=joint		
	Use county (see table)		
	Total purchases subject to use tax		
	Sales or use tax already paid		

No. <input type="text"/>	1=taxpayer, 2=spouse, blank=joint		
	Use county (see table)		
	Total purchases subject to use tax		
	Sales or use tax already paid		

No. <input type="text"/>	1=taxpayer, 2=spouse, blank=joint		
	Use county (see table)		
	Total purchases subject to use tax		
	Sales or use tax already paid		

No. <input type="text"/>	1=taxpayer, 2=spouse, blank=joint		
	Use county (see table)		
	Total purchases subject to use tax		
	Sales or use tax already paid		

No. <input type="text"/>	1=taxpayer, 2=spouse, blank=joint		
	Use county (see table)		
	Total purchases subject to use tax		
	Sales or use tax already paid		

County

1 = Alameda	33 = Lassen	65 = Placer	97 = Santa Cruz (Scotts Valley)
2 = Alpine	34 = Los Angeles	66 = Plumas	98 = Santa Cruz (Watsonville)
3 = Amador	35 = Los Angeles (Avalon)	67 = Riverside	99 = Shasta
4 = Butte	36 = Los Angeles (Inglewood)	68 = Riverside (Cathedral City)	100 = Sierra
5 = Calaveras	37 = Los Angeles (South Gate)	69 = Sacramento	101 = Siskiyou
6 = Colusa	38 = Madera	70 = San Benito	102 = Solano
7 = Colusa (Williams)	39 = Marin	71 = San Benito (Hollister)	103 = Sonoma
8 = Contra Costa	40 = Marin (San Rafael)	72 = San Benito (San Juan Bautista)	104 = Sonoma (Cotati)
9 = Contra Costa (El Cerrito)	41 = Mariposa	73 = San Bernardino	105 = Sonoma (Rohnert Park)
10 = Contra Costa (Pinole)	42 = Mendocino	74 = San Bernardino (Montclair)	106 = Sonoma (Santa Rosa)
11 = Contra Costa (Richmond)	43 = Mendocino (Fort Bragg)	75 = San Bernardino (San Bernardino)	107 = Sonoma (Sebastopol)
12 = Del Norte	44 = Mendocino (Ukiah)	76 = San Diego	108 = Stanislaus
13 = El Dorado	45 = Mendocino (Point Arena)	77 = San Diego (El Cajon)	109 = Stanislaus (Ceres)
14 = El Dorado (So. Lake Tahoe)	46 = Mendocino (Willits)	78 = San Diego (National City)	110 = Sutter
15 = El Dorado (Placerville)	47 = Merced	79 = San Diego (Vista)	111 = Tehama
16 = Fresno	48 = Merced (Los Banos)	80 = San Francisco	112 = Trinity
17 = Fresno (Clovis)	49 = Merced (Merced)	81 = San Joaquin	113 = Tulare
18 = Fresno (Reedley)	50 = Modoc	82 = San Joaquin (Manteca)	114 = Tulare (Dinuba)
19 = Fresno (Sanger)	51 = Mono	83 = San Joaquin (Stockton)	115 = Tulare (Farmersville)
20 = Fresno (Selma)	52 = Mono (Mammoth Lakes)	84 = San Luis Obispo	116 = Tulare (Porterville)
21 = Glenn	53 = Monterey	85 = San Luis Obispo (Arroyo Grande)	117 = Tulare (Tulare)
22 = Humboldt	54 = Monterey (Del Ray Oaks)	86 = San Luis Obispo (Grover Beach)	118 = Tulare (Visalia)
23 = Humboldt (Trinidad)	55 = Monterey (Pacific Grove)	87 = San Luis Obispo (Morro Bay)	119 = Tuolumne
24 = Imperial	56 = Monterey (Seaside)	88 = San Luis Obispo (Pismo Beach)	120 = Tuolumne (Sonora)
25 = Imperial (Calexico)	57 = Monterey (Salinas)	89 = San Luis Obispo (San Luis Obispo)	121 = Ventura
26 = Inyo	58 = Monterey (Sand City)	90 = San Mateo	122 = Yolo
27 = Kern	59 = Napa	91 = San Mateo (San Mateo)	123 = Yolo (Davis)
28 = Kern (Delano)	60 = Nevada	92 = Santa Barbara	124 = Yolo (West Sacramento)
29 = Kings	61 = Nevada (Nevada City)	93 = Santa Clara	125 = Yolo (Woodland)
30 = Lake	62 = Nevada (Truckee)	94 = Santa Cruz	126 = Yuba
31 = Lake (Lakeport)	63 = Orange	95 = Santa Cruz (Capitola)	
32 = Lake (Clearlake)	64 = Orange (Laguna Beach)	96 = Santa Cruz (Santa Cruz)	

54.012

2022	1040	US	Report of Foreign Bank and Financial Accounts	82.1
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Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2022 Amount	2021 Amount
Canadian province or Mexican state		
Other type of filer		
Foreign identification:		
Taxpayer:		
1=passport, 2=foreign TIN		
Other type of identification		
Number		
Country of issue		
Spouse:		
1=passport, 2=foreign TIN		
Other type of identification		
Number		
Country of issue		
Taxpayer:		
Title		
Spouse:		
Title		

	82.1
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2022

1040

US

Report of Foreign Bank & Fin. Accts.

No.

82.1 p2

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

INFORMATION ON FINANCIAL ACCOUNTS

1=spouse.....

Type of account: 1=bank account, 2=securities account, or specify

Maximum value of account (-1 if unknown)

Financial institution:

Name of institution (Line 1) (mandatory)

Name of institution (Line 2)

Mailing address

Account number

City

State

ZIP/postal code

Country (if not US)

Accounts owned jointly:

Number of joint owners (Mandatory for Part III accounts) (-1 if joint owner is joint filer)

Principal joint owner:

Taxpayer identification number, if not joint filer

TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign, 4=unknown

Last name

First name

Middle initial

Address

City

State

ZIP/postal code

Country (if not US)

Accounts where filer has no financial interest:

Last name or org. name (mandatory)

First name

Middle initial

Taxpayer identification number

TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign, 4=unknown

Address

City

State

ZIP/postal code

Country (if not US)

Filer's title

2022 Amount

2021 Amount

2022 1040 US Foreign Reporting (8938)

No.

82.2 p2

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

FOREIGN DEPOSIT AND CUSTODIAL ACCOUNTS (Part I)

	2022 Amount	2021 Amount
Description of asset		
Type of account: 1=deposit, 2=custodial		
Use financial institution information from Form 114		
Financial institution information (if not filing Form 114):		
Maximum value of account during year		
Name of institution		
Account number (mandatory for part I)		
Mailing address of institution		
City of institution		
State/province of institution		
Postal code of institution		
Country of institution		
1=account opened during year		
1=account closed during year		
1=account jointly owned with spouse		
1=no tax item in Part III with respect to this account		
1=used foreign currency exchange rate to convert value to US dollars		
Foreign currency in which account is maintained		
Foreign currency exchange rate (xxxx.xxxx)		
Source of exchange rate		

OTHER FOREIGN ASSETS (Part II)

Identifying number or other designation (mandatory for part II)	
Date asset acquired during year (m/d/y)	
Date asset disposed of during year (m/d/y)	
1=jointly owned with spouse	
1=no tax item in Part III with respect to this asset	
Maximum value of asset during year	
1=used foreign currency exchange rate to convert value to US dollars	
Foreign currency in which asset is denominated	
Foreign currency exchange rate (xxxx.xxxx)	
Source of exchange rate	
Foreign entity information (complete if stock or interest):	
Name of entity	
Type of entity	
Mailing address of entity	
City of entity	
State/province of entity	
Postal code of entity	
Country of entity	

1

Type of Entity

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

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

OTHER FOREIGN ASSETS (Part II) (continued)

Issuer or counterparty (#1):

Name

1=issuer, 2=counterparty

Type of issuer or counterparty (see table 2)

Issuer or counterparty: 1=US person, 2=foreign person

Mailing address

City.....

State/province

Postal code

Country

Issuer or counterparty (#2):

Name

1=issuer, 2=counterparty

Type of issuer or counterparty (see table 2)

Issuer or counterparty: 1=US person, 2=foreign person

Mailing address

City.....

State/province

Postal code

Country

Issuer or counterparty (#3):

Name

1=issuer, 2=counterparty

Type of issuer or counterparty (see table 2)

Issuer or counterparty: 1=US person, 2=foreign person

Mailing address

City.....

State/province

Postal code

Country

Issuer or counterparty (#4):

Name

1=issuer, 2=counterparty

Type of issuer or counterparty (see table 2)

Issuer or counterparty: 1=US person, 2=foreign person

Mailing address

City.....

State/province

Postal code

Country

2

Type of Issuer or Counterparty

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

Series: Additional Information