

2023	1040	US	Client Information	1
-------------	-------------	-----------	---------------------------	----------

Jason Nagle PC
 151 SE 223rd Ave
 Gresham OR 97030
 Telephone number: (503) 661-8769
 Fax number: (503) 666-2235
 E-mail address: jason@nagletax.com

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2023 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2021 or 2022) ...	
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)

2023

1040

US

Client Information (continued)

1 p2

Please add, change or delete information for 2023.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	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.....		
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.....		

1 p2

2023	1040	US	Dependents	2
-------------	-------------	-----------	-------------------	----------

Please add, change or delete information for 2023.

DEPENDENTS

		Dependent	Dependent	
First name.....				<p>Type of Dependent</p> <p>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</p> <p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>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:</p> <ol style="list-style-type: none"> School records or statement Landlord or property management statement Health care provider statement Medical records Child care provider records Placement agency statement Social service records or statement Place of worship statement Indian tribe office statement Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> Doctor statement Other health care provider statement Social services agency or program statement
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.....				
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.....				
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.....				

2023

1040

US

Miscellaneous Questions

Please review each question and indicate if they pertain to you or your spouse for 2023.

PERSONAL INFORMATION

Yes No

- Did your marital status change during the year?
- Do you have a Registered Domestic Partner (RDP) recognized in the State of Oregon or same-sex marriage recognized in any state?
- Did your address change during the year?
- Could you be claimed as a dependent on another person's tax return for 2023?
- Do you want direct deposit of your refund to your checking or savings account?
- Did your bank account information change since we prepared your 2022 return? If new or account has changed, please bring a voided check or copy of check to ensure exact numbers for account information so your refund gets to you!

DEPENDENTS

- Were there any changes in dependents?
- Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2023?
- Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of \$1,250, or total investment income in excess of \$2,500?
- Did you provide over half the support for any other person(s) other than your dependent children during the year?

HEALTH CARE COVERAGE

- Did you receive **Form 1095-A** (Health Insurance Marketplace Statement)? If so, please bring in with you.
- Did you receive advance Premium Assistance? If the Premium Assistance Credit applies to you, we will need a copy of any 1095-C's in order to complete your return.
- If you have a small business with employees, did you purchase Cover Oregon-certified (or other state exchange) insurance for employees in 2023?
- Are you a retired public safety officer? If yes, does your pension provider pay for your medical insurance premiums post-tax from your pension?

2023	1040	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

Yes No

INCOME

- Did you receive unreported tip income of \$20 or more in any month?
- Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, spouse, or dependents?
- Did you receive any disability income (not including workers comp.)? If yes, please bring related 1099 or W-2.
- Did you have **any** foreign income or pay **any** foreign taxes?
- Do you have rental property? Please keep track, on a property-by-property basis, of the number of days each property was rented at fair market value, days empty but available for rent, days under repair, and days used personally or rented at less than fair market value, if any.
- Are you or your spouse considering starting to draw Social Security this year?
- Did you receive any unemployment benefits during the year? If yes, please bring related 1099-G.

PURCHASES, SALES AND DEBT

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC? If yes, call us at (503) 661-8769 or go online to our website for a business organizer, or list your income and expenses (please list expenses as totals by category) on a separate sheet of paper.
- Did you purchase any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use? If yes, list the description, related business or activity, date placed in service, and cost or basis on an attached schedule or the Asset Acquisition List organizer page. Please bring escrow papers for purchases of real estate.
- Did you sell or dispose of any business or rental real estate assets? If yes, please indicate on the Asset Disposition List organizer page or list the description, date sold, sales price, and expenses of sale on an attached schedule. Please bring escrow papers for sales or exchanges of real estate.
- Did you buy or sell any stocks, bonds or other investments in 2023? If yes, please bring the 1099 package from your brokerage firm as well as the cost basis for any investments for which the broker statement does not show the correct basis. **If you invested in employer stocks**, such as an ESOP plan, please retain every document or letter, including final pay stub for the year, and bring them to us even if you did not sell stock this year.

2023	1040	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

	Yes	No	
--	-----	----	--

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse sell, acquire, or exchange any virtual currencies, such as Bitcoin, Litecoin, Ethereum, Tether, XRP, etc? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a PPP and/or EIDL Advance or loan forgiven in 2023? If so, we will need the loan number, # _____. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you sell any collectibles (e.g., artwork, gems, stamps, coins) or any qualified small business stock? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home or other real estate, or did you obtain a home equity loan in 2023? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase a home in 2023 and were overseas on official extended duty? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a short sale, foreclosure, or any debts canceled or forgiven? If yes, please bring any 1099's and related information. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did anyone owe you money that became noncollectable, for which you have a legally enforceable note? |

RETIREMENT PLANS

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution or rollover from a retirement plan (including Traditional or Roth IRA's and 401K's)? If, yes, please bring form 1099-R. |
| <input type="checkbox"/> | <input type="checkbox"/> | Due to Covid-19, did you receive a distribution from a retirement plan or Traditional IRA? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? Roth or Traditional? |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you interested in making a contribution to an IRA for 2023 before April 15? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan or account to another in 2023? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2023? |

If you are self employed, are you interested in setting up:

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | A self-employed pension plan that may allow up to \$16,000 to be contributed and deducted for 2024 (plus \$3,500 catchup if age 50 or older)? |
| <input type="checkbox"/> | <input type="checkbox"/> | A SEP-IRA that allows deductible contributions of 20% of net self-employment income for 2023? |

2023	1040	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

Yes No

EDUCATION

- Did you receive a distribution from an Education Savings Account or Qualified Tuition Program (e.g. Oregon College Savings Plan)? If yes, please bring in all 1099-Q's.
- Did you pay any student loan interest during the year? If yes, please bring 1098-E(s) showing the amount of interest paid.
- Did you pay for any College Tuition for you, your spouse, or a dependent during 2023? If yes, please bring tuition payment record as well as 1098-T. It may also be possible to obtain credit for books and materials expenses \$_____.

DEDUCTIONS

- Did you incur a loss because of damaged property in a federally declared disaster area?
- Are you a military reservist? Or a performing artist? If so, related expenses may be able to be deducted.
- Did you donate NON-CASH goods to charity this year? If yes, **please provide value of donation(s)**. Any donation valued at more than \$5,000 needs an actual appraisal. Contact us for details on requirements. **Please obtain and save all charitable contribution receipts.**
- Did you or your spouse perform unreimbursed volunteer work for a charity? If more than \$250 in unreimbursed expenses/miles for any one charity, please obtain acknowledgment (letter) from the charity describing the services you provided. The letter should state whether you received any goods or services from the charity. If possible, provide the charity with your volunteer mileage and out-of-pocket expenses and have them included in the letter. Miles for charity: _____ miles Unreimbursed expenses \$ _____.

MISCELLANEOUS

- Do you want to allocate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to allocate \$3 to the Pres. Election Campaign Fund?
- 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? **It is extremely important to let us know, even if the balance is small.**
- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust, or did you have an interest in any foreign assets or accounts?
- Was your home rented out or used for business?

2023

1040

US

Miscellaneous Questions

Yes

No

Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

Do you have a Health savings account (HSA)? If yes, please bring any Forms 5498-SA or 1099-SA received or applicable details. How much did you contribute in 2023 if not on your W-2? _____

Are you a member of the Armed Forces and on active duty and, due to a military order, have moved because of a permanent change of station?

Did you pay any individual to work in your household in 2023?

Did you start or finalize an adoption of a child in 2023? If so, please provide documentation.

Did you purchase energy efficient windows, skylights, exterior doors, insulation, central air conditioner, furnace, water heater, heat pump, biomass stove or pay for an energy audit?

Did you upgrade your personal residence energy sources to solar, wind, geothermal, fuel cell or microturbine in 2023?

Did you have any child care expenses to enable you (and your spouse) to be employed or a full-time student during the year? If so, please list names, social security number or employer identification number, address, and \$ amount paid to each child care provider. Be sure to retain canceled checks and/or receipts for payment.

Did you or your spouse transfer a home to a child?

Did you receive any notices changing your tax amount, or were you audited by either the Internal Revenue Service or another taxing agency?

Did you or your spouse make any gifts to any individual that total more than \$17,000 in 2023, or any gifts to a trust?

Are any of your dependent children disabled for purposes of special education at school and the federal Individuals with Disabilities Education Act?

Did you purchase a plug-in electric vehicle during the year? If yes, date of purchase _____ and model _____.

2023	1040	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

Yes No

FOR OREGON RESIDENTS ONLY:

- Did you pay the Portland ARTS tax in 2023? If yes, please circle the amount you paid: \$35 \$70 \$105 or \$_____. **If you are a Portland resident, please remember to pay this for 2024 by April 15.** The website to pay your tax or obtain information is <http://www.portlandoregon.gov/revenue/60076>.
- Did you give any political contributions? If yes enter amount: \$_____. (\$50/100 maximum credit)
- Have you made a 2023 contribution for the Oregon 529 College Savings Plan?

Please check any of our client services that you might be interested in:

- Tax planning during the year
- Complimentary initial financial review
- Refinancing analysis
- Investment management integrated with tax minimization
- Choice of business entity analysis
- Estate planning (for estates expected to be over \$1,000,000)
- Retirement planning/pension plans
- "When is the best time for me to start taking social security?" analysis
- Complete financial planning
- Complimentary insurance review to enhance coverage or lower premiums. (Bring your existing insurance policies)

Please enter all pertinent 2023 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account	18		
1=electronic payment of balance due	34		
1=electronic payment of estimated tax	36		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)
19	24	20	21	22	71
44	45	47	48	49	72
50	51	67	68	69	73

2023 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022	1			
1st quarter payment	2	3		13
2nd quarter payment	4	5		14
3rd quarter payment	6	7		15
4th quarter payment	8	9		16
Additional Estimated Tax Payments	38	39		
	40	41		
	42	43		
	44	45		
Paid with extension	10	11		802
Former spouse SSN if joint estimates	12			

State

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022	101			
1st quarter payment	102	103		113
2nd quarter payment	104	105		114
3rd quarter payment	106	107		115
4th quarter payment	108	109		116
Additional Estimated Tax Payments	138	139		
	140	141		
	142	143		
	144	145		
Paid with extension	110	111		804

1 **Type of Account**

1 = Savings
2 = Checking

2 **Type of Investment**

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

2023	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
-------------	-------------	-----------	---	-----------------------

Please enter all pertinent 2023 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					2022 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	
	800	1	2	3	4	6	8	14	18	

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 12/31/23	2022 Distribution						
		Distribution code #1		1	2			8	10			196	3	4	6	9	34
		1=IRA/SEP/SIMPLE															
		1=spouse															
	800	1	2	8	10	196	3	4	6	9	34						

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2022 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	
	800	1	3	6	9	152	

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

	2023 Amount	TS	2022 Amount
Total gambling losses.....	12		
Winnings not reported on Form W-2G.....	10		

10, 13.1, 13.2

2023	1040	US	Miscellaneous Income	14.1
-------------	-------------	-----------	-----------------------------	-------------

Please enter all pertinent 2023 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)	2	52		
Medicare premiums paid (SSA-1099)	13	63		
1=treat Medicare premiums paid as SE health ins.	34	84		
Tier 1 RR retirement benefits (RRB-1099, box 5) ...	3	53		
1=lump-sum election for SS benefits	12	62		
Alimony received	5	55		
Taxable scholarships and fellowships	8	58		
Jury duty pay	28	78		
Household employee income not on W-2	9	59		
Excess minister's allowance	24	74		
Alaska permanent fund dividends	21	71		
Income from rental of personal property	23	73		
Activity not engaged in for profit income	43	93		
Olympic & Paralympic medals & USOC prize money	45	95		
Prizes and awards	42	92		
Stock Options	44	94		
Strike or lockout benefits (other than bona fide gifts)	929	930		
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes	927	928		
Wages earned while incarcerated not on W-2	48	98		
Income subject to S/E tax: (1099-NEC, box 1)				
_____	10	60		
_____	10	60		
_____	10	60		
_____	10	60		
_____	10	60		
_____	10	60		
Other income (1099-MISC, box 3, 8)				
_____	11	61		
_____	11	61		
_____	11	61		
_____	11	61		
_____	11	61		
_____	11	61		

Form 1099-K

Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss	931	932		
Amount from Form 1099-K that was incorrectly reported	933	934		

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld	14	64		
State income tax withheld	15	65		
Local income tax withheld	16	66		

	14.1
--	-------------

2023

1040

US

State & Local Tax Refunds / Unemployment Compensation

14.2

Please add, change or delete 2023 information as appropriate.
Be sure to attach all 1099-G forms.

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

2023 1099-G Amount

No. <input type="text"/>	Name of payer.....	800	
	1=spouse.....	1	
	Unemployment compensation:		
	Total received (Box 1).....	2	
	2023 Overpayment repaid	3	
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) .	4	
	1=city or local income tax refund	9	
	Tax year for box 2 if not 2022 (Box 3)	5	
	Federal income tax withheld (Box 4)	6	
	RTAA payments (Box 5).....	25	
	Taxable grants:		
	Federal taxable amount (Box 6).....	12	
	State taxable amount, if different.....	17	
	Farm amounts:		
	Agriculture payments (Box 7).....	13	
	1=agriculture payments are from conservation reserve program	24	
	Market gain (Box 9).....	26	
Number of farm.....	15		
1=box 2 is trade or business income (Box 8).....	14		
State income tax withheld (Box 11).....	11		

No. <input type="text"/>	Name of payer.....	800	
	1=spouse.....	1	
	Unemployment compensation:		
	Total received (Box 1).....	2	
	2023 Overpayment repaid	3	
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) .	4	
	1=city or local income tax refund	9	
	Tax year for box 2 if not 2022 (Box 3)	5	
	Federal income tax withheld (Box 4)	6	
	RTAA payments (Box 5).....	25	
	Taxable grants:		
	Federal taxable amount (Box 6).....	12	
	State taxable amount, if different.....	17	
	Farm amounts:		
	Agriculture payments (Box 7).....	13	
	1=agriculture payments are from conservation reserve program	24	
	Market gain (Box 9).....	26	
Number of farm.....	15		
1=box 2 is trade or business income (Box 8).....	14		
State income tax withheld (Box 11).....	11		

14.2

Please enter all pertinent 2023 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$6,500/\$7,500 if 50 or older)	1	51		
Contributions made to date	3	53		
1=covered by plan, 2=not covered	5	55		
2023 payments from 1/1/23 to 4/15/23	8	58		

ROTH IRA CONTRIBUTIONS

Roth IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older)	27	77		
Contributions made to date	30	80		

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)	10	60		
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)	11	61		
Defined benefit contributions you expect to make	13	63		
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)	12	62		
Plan contribution rate if not .25 (.xxxx)	501	551		
Individual 401k: SE elective deferrals (except Roth) (1=max.)	44	94		
Individual 401k: SE designated Roth contributions (1=max.)	144	194		

SIMPLE contributions:

Self-employed SIMPLE contributions you made or expect to make (1=maximum)	22	72		
Employer matching rate if not .03 (.xxxx)	502	552		
1=nonelective contributions (2%)	24	74		
Contributions made to date	14	64		

ADJUSTMENTS TO INCOME

Self-employed health insurance:

Total premiums (excluding long-term care)	16	66		
Long-term care premiums	26	76		
Student loan interest paid (1098-E, box 1)	23	73		
Educator expenses (kindergarten thru grade 12)	28	78		
Jury duty pay given to employer	43	93		
Attorney fees and court costs for unlawful discrimination claims	243	293		
Attorney fees and court costs paid in connection with an IRS award for information on tax law violations	244	294		
Contributions by certain chaplains to section 403(b) plans	242	292		
Reforestation amortization and expenses	240	290		
Repayment of supplemental unemployment benefits	241	291		

Expenses from rental of personal property	37	87		
---	----	----	--	--

Other adjustments to income:

_____	19	69		
_____	19	69		
_____	19	69		

**Please enter all pertinent 2023 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.

	2023 Amount	TS	2022 Amount
Prescription medicines and drugs	4		
Doctors, dentists and nurses	5		
Hospitals and nursing homes	6		
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..	7		
Long-term care premiums - taxpayer	17		
Long-term care premiums - spouse	58		
Insurance reimbursement (enter as a positive number)	8		
Lodging and transportation:			
Out-of-pocket expenses	9		
Medical miles driven	52		
Other medical and dental expenses:			
_____	10		
_____	10		
_____	10		

TAXES PAID (State and local withholding and 2023 estimates are automatic.)

State income taxes - 1/23 payment on 2022 state estimate	11		
State income taxes - paid with 2022 state return extension	12		
State income taxes - paid with 2022 state return	13		
State income taxes - paid for prior years and/or to other state	14		
City/local income taxes - 1/23 payment on 2022 city/local estimate	211		
City/local income taxes - paid with 2022 city/local extension	212		
City/local income taxes - paid with 2022 city/local return	213		

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)	91		
Use taxes paid on 2023 purchases	92		
Use taxes paid with 2022 state return	96		
Sales tax on autos not included above	349		
Sales tax on boats, aircraft, other special items	93		

OTHER TAXES PAID

Real estate taxes - principal residence:			
_____	15		
_____	15		
Real estate taxes - held for investment :			
_____	16		
_____	16		
_____	16		
Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...	18		
Foreign income taxes	19		
Other taxes:			
_____	20		

2023

1040

US

Itemized Deductions (continued)

25 p2

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

	2023 Amount	TS	2022 Amount
_____	21		
_____	21		
_____	21		

Home mortgage interest not reported on Form 1098:

Payee's name.....	85.____		
Payee's SSN or FEIN....	86.____		
Payee's street address..	87.____		
Payee's city.....	88.____		
Payee's state.....	106.____		
Payee's ZIP code.....	108.____		
Payee's region.....	1350.____		
Payee's postal code.....	1351.____		
Payee's country.....	1352.____		
Amount paid.....	22.____		

Points not reported on Form 1098:

_____	23		
_____	23		

Investment interest (interest on margin accounts):

_____	24		
_____	24		
Passive interest.....	27		

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

_____	32		
_____	32		
_____	32		
_____	32		
_____	32		
Volunteer expenses (out-of-pocket).....	31		
Number of charitable miles.....	53		

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

_____	41		
_____	41		
_____	41		
_____	41		
_____	41		
Volunteer expenses (out-of-pocket).....	40		
Number of charitable miles.....	54		

25 p2

2023

1040

US

Itemized Deductions (continued)

25 p3

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: 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):

2023 Amount TS 2022 Amount

Four horizontal lines for entering 50% limitation amounts.

Table with 4 rows and 3 columns (2023 Amount, TS, 2022 Amount) for 50% limitation.

30% limitation (see above):

Four horizontal lines for entering 30% limitation amounts.

Table with 4 rows and 3 columns (2023 Amount, TS, 2022 Amount) for 30% limitation.

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

Four horizontal lines for entering 30% capital gain property amounts.

Table with 4 rows and 3 columns (2023 Amount, TS, 2022 Amount) for 30% capital gain property.

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

Four horizontal lines for entering 20% capital gain property amounts.

Table with 4 rows and 3 columns (2023 Amount, TS, 2022 Amount) for 20% capital gain property.

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

Union and professional dues

Table with 1 row and 3 columns (2023 Amount, TS, 2022 Amount) for Union and professional dues.

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

Five horizontal lines for entering other unreimbursed employee expenses.

Table with 5 rows and 3 columns (2023 Amount, TS, 2022 Amount) for other unreimbursed employee expenses.

Investment expense:

Five horizontal lines for entering investment expense amounts.

Table with 5 rows and 3 columns (2023 Amount, TS, 2022 Amount) for investment expense.

Tax return preparation fee

Table with 1 row and 3 columns (2023 Amount, TS, 2022 Amount) for tax return preparation fee.

Safe deposit box rental

Table with 1 row and 3 columns (2023 Amount, TS, 2022 Amount) for safe deposit box rental.

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

Five horizontal lines for entering miscellaneous deductions.

Table with 5 rows and 3 columns (2023 Amount, TS, 2022 Amount) for miscellaneous deductions.

25 p3