





## tax Preperation Service Agreement

This contract is between R & I Tax & Bookkeeping Service, Inc. (the "Business") with a mailing address of 917 Pacific Ave, suites 411, 412, 414, 416 Tacoma, WA 98402

AND

The business entity of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_("client")

with a mailing address of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Whereas the Client and Bookkeeper/Accountant ("Parties") agree to the following terms and conditions for the bookkeeper/accountant's services, as an independent contractor, in exchange for fees.

***SELECT ALL THAT APPLY***

Tax Preparation Package- Essentials \_\_\_\_\_\_\_\_\_\_\_\_\_

Tax Preparation Package- Premium \_\_\_\_\_\_\_\_\_\_\_\_\_

Tax Sole Proprietor Package \_\_\_\_\_\_\_\_\_\_\_\_\_

Tax Partnership Package \_\_\_\_\_\_\_\_\_\_\_\_\_

Tax LLC Package \_\_\_\_\_\_\_\_\_\_\_\_\_

Tax Non-profit Package \_\_\_\_\_\_\_\_\_\_\_\_\_

Tax Corporation Package \_\_\_\_\_\_\_\_\_\_\_\_\_

Tax S-Corporation Package \_\_\_\_\_\_\_\_\_\_\_\_\_

The selections shall be referred to as the "Services". The Bookkeeper/Accountant shall conduct the Services within the specifications and guidelines set by the Client. The Bookkeeper/Accountant shall, always, observe and comply with generally accepted bookkeeping and accounting practices and standards while complying with all Federal and State laws, regulations and procedures when completing their Services in accordance with this Agreement.

## tax Preperation Service Agreement terms

I**nvoices**

The Business will invoice the Client after completion of milestone(s) or the Project, unless otherwise noted in the Payment schedule. The Client agrees to pay invoice(s) by the due date(s) specified. Unpaid or overdue invoices may result in suspension or termination of the Project.

**Payment methods**

Payment will be made to the Business via cash, check, an approved payment card, or by any other payment method determined by the Business.

**Refund(s)**

No returns, exchanges or refunds are permitted. The client is free to terminate services at any time, but their deposits and fees paid up until that date are non-refundable and the client is responsible for paying for all work and costs incurred up until that date.

**Licensing**

The Business promises that it holds all licenses necessary to perform the work, that such licenses are valid and effective as of the date any work is performed or services provided, and that all work performed or services provided will be done in compliance with all applicable federal, state, or local laws and regulations.

**Authority to sign**

Each party has the authority to enter into this Contract and to perform all of its obligations under this Contract.

**Termination of contract**

The Contract ends on completion of services unless one of the parties ends the contract before that time. If one of the parties chooses to end the Contract prior to Project completion, the Client is responsible for paying for all work and costs incurred up until that date.

**Modifications**

The Client and the Business must agree to any changes to this contract in writing.

## tax Preperation Service Agreement - Payment Schedule

The Client paid a deposit of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(date)

The Client will pay the Business the remaining fee balance of\_\_\_\_\_\_\_\_\_\_\_\_ ($ amount total). Due in full on completion of services.

This contract may be signed electronically or in hard copy. If signed in hard copy, it must be returned to the Business for valid record. Electronic signatures count as original for all purposes.

By typing their names as signatures below, both parties agree to the terms and provisions of this agreement.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature Title Date

**Linda Yarbrough** **President**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature Title Date

## PERSONAL INFORMATION

**Taxpayer Full Name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Social Security Number: \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

Date of Birth: \_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_\_\_\_\_

**Do you wish $3 to go to the presidential election campaign? (tax amount not affected)**

*YES NO*

**FILING STATUS:**

*SINGLE MARRIED HEAD OF HOUSEHOLD WIDOW*

**Spouse’s Full Name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Social Security Number: \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

Date of Birth: \_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_\_\_\_\_

**If you would like your tax refund (if any) deposited directly into your bank:**

|  |  |
| --- | --- |
| Accounting type (checking or savings) |  |
| Account number: |  |
| Bank routing number: |  |

**VIRTUAL CURRENCY:**

At any time during \_\_\_\_\_\_\_\_\_ (year), did you receive, sell, send, exchange, or otherwise dispose of any financial interesting any virtual currency?

YES NO

**ADVANCE CHILD TAX CREDIT PAYMENT:**

Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for \_\_\_\_\_\_\_\_\_\_ (year).

*The amount to include on this line are found on your IRS Letter(s) 6419*

## Dependent INFORMATION

**First Name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Middle Initial: \_\_\_\_\_\_\_\_

Last Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Income over 2,200: YES NO

Social Security Number: \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

Date of Birth: \_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_\_\_

Relationship: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Months Living in Home in 2022: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**First Name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Middle Initial: \_\_\_\_\_\_\_\_

Last Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Income over 2,200: YES NO

Social Security Number: \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

Date of Birth: \_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_\_\_

Relationship: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Months Living in Home in 2022: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**First Name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Middle Initial: \_\_\_\_\_\_\_\_

Last Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Income over 2,200: YES NO

Social Security Number: \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

Date of Birth: \_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_\_\_

Relationship: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Months Living in Home in 2022: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

## income

**IF YOU HAVE RECEIVED ANY OF THE FORMS BELOW, WE WILL NEED A COPY OF EACH.**

* W-2 (or other wage income)
* 1099-G (state or local income tax refunds)
* 1099-INT (or other interest and dividend income)
* 1099-R, SSA-1099 (or other retirement income)
* 1099-K payment card and third-party network transactions
* 1099-B, 1099-S (or other investments gains or losses)
* 1099-NEC (nonemployee compensation)
* Business Income (schedule C, Schedules K-1 (1065, 1120S))
* Rental/royalty income (schedule E)
* Form 1099-MISC (miscellaneous income)
* Other income

**PLEASE SEND US A COPY OF THE DRIVER'S LICENSES FOR EACH ADULT**

***(OR AN ALTERNATIVE FORM OF PICTURE ID)***

**If you received any interest from a "Seller Financed" mortgage:**

Name & address of payer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Amount: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Capital Gains and Losses**

Investment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Acquired: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Cost of Other Basis: \_\_\_\_\_\_\_\_\_\_\_

Date Sold: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Net Sale Proceeds: \_\_\_\_\_\_\_\_\_\_\_\_

**Other Capital Gains and Losses**

include details of dispositions of any business/rental/farm assets

Investment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Acquired: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Cost of Other Basis: \_\_\_\_\_\_\_\_\_\_\_

Date Sold: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Net Sale Proceeds: \_\_\_\_\_\_\_\_\_\_\_\_

**Pensions, IRA Distributions, Annuities, and Rollovers**

Total Received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Taxable Amount: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(attach all 1099's or other relative documents)

**Rent, Royalties Partnerships, S-Corps, Estates, Trusts**

Total Received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(attach K-1’s for all partnerships/ S-Corps/ fiduciaries)

(attach separate schedule(s) showing receipts and expenses for each rental property)

**Unemployment Compensation Received**

Total Received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Social Security Benefits Received**

Total Received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**State/local tax refunds**

Total Received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

## Child Dependent Care

**(1)** Number of qualifying individuals: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**(2)** Name, Address, and Identification number of each provider:

**a)** Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Identification Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**b)** Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Identification Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If payments were made, were the services performed in your home? YES NO

If yes, have payroll reports been filed? YES NO

Expenses incurred in connection with adoption "special needs child" YES NO Tuition and fees paid for high education:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Foreign Tax Credits:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ attach detail of type of foreign tax, country, and whether it was "withheld" or paid direct.

## Estimated Tax

2023 Estimated Tax Payments:

**FEDERAL:**

|  |  |
| --- | --- |
| **DATE:** | **AMOUNT:** |
|  |  |
|  |  |
|  |  |
|  |  |

**STATE:**

|  |  |
| --- | --- |
| **DATE:** | **AMOUNT:** |
|  |  |
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**OTHER PAYMENTS:**

Enter advanced child credit payment here:

|  |  |
| --- | --- |
| **DATE:** | **AMOUNT:** |
|  |  |
|  |  |
|  |  |
|  |  |

Other payments or credits \_\_\_\_\_\_\_\_\_\_\_\_\_ attach schedule and explain:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| **MEDICAL AND DENTAL** | **AMOUNT** |
| out of pocket costs for prescription medicines, drugs, insulin, doctors, dentists, nurses, and medical and dental insurance premiums (including Medicare B) paid in 2022. (reduce any insurance reimbursements) |  |
| Transportation and lodging incurred to obtain medical care |  |
| Other- hearing aids, eyeglasses, medical devices, etc. |  |

|  |  |
| --- | --- |
| **TAXES PAID IN 2023** | **AMOUNT** |
| State and local income not listed elsewhere |  |
| Real estate taxes not listed elsewhere |  |
| Personal property taxes not listed elsewhere (includes owner's tax on auto registration) |  |

|  |  |
| --- | --- |
| **INTEREST PAID IN 2023** | **AMOUNT** |
| Home mortgage interest paid to financial institutions |  |
| Home mortgage interest paid to financial individuals.Name:Address: |  |
| Points paid on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Purchase\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Refinance (include details)Investment Interest |  |
| Student Loan Interest |  |

## OTHER PAYMENTS OR CREDITS

|  |
| --- |
| **CAR #1** |
| MAKE: |
| MODEL: |
| YEAR:*The car if being used by the owner please include the following information:* |
| DATE OF PURCHASE: |
| PURCHASE PRICE: |

**For the Period of January 1st, 2023, to December 31st 2023**

|  |
| --- |
| Business Mileage: |
| Moving Mileage: *Only members of the Armed Forces on active duty moved because of a permanent change of station.*  |
| Charitable Mileage:  |
| Total Mileage:  |

*\*Commuting mileage must not be added to business mileage.*

|  |
| --- |
| **CAR #2** |
| MAKE: |
| MODEL: |
| YEAR:*The car if being used by the owner please include the following information:* |
| DATE OF PURCHASE: |
| PURCHASE PRICE: |

**For the Period of January 1st, 2023, to December 31st, 2023**

|  |
| --- |
| Business Mileage: |
| Moving Mileage: *Only members of the Armed Forces on active duty moved because of a permanent change of station.*  |
| Charitable Mileage:  |
| Total Mileage:  |

*\*Commuting mileage must not be added to business mileage.*

**Contributions**

Written documentation is required for all gifts of $250 or more.

**Send us any documents that record these contributions.**

|  |  |  |
| --- | --- | --- |
|  | **NAME OF ORGANIZATION:** | **AMOUNT:** |
| CASH: less than $3,000 paid to any on organization |  |  |
| CASH: $3,000 or more to any one organization (please include name of organization)  |  |  |
| OTHER than Cash: (attach details)  |  |  |

**Casualty and theft losses: (attach details)** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Eliminated for tax years 2018-2025 due to tax reform:**

|  |  |
| --- | --- |
| **Employee business expenses – attach details** | **AMOUNT:** |
| Reimbursed  |  |
| Not Reimbursed |  |
| Job hunting expenses, (list)  |  |
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| --- | --- |
| **OTHER EXPENSES** | **AMOUNT** |
| Tax Preparation |  |
| Union Dues |  |
| Business Publications |  |
| Professional dues/fees |  |
| Safety deposit box rental |  |
| Small tools used in your trade or business |  |
| Business telephone |  |
| Uniforms & cleaning |  |
| IRA custodial fees |  |
| Investment expenses  |  |
| Educational expenses (attach details) |  |
| Business entertainment |  |
| Other miscellaneous deductions |  |

|  |  |
| --- | --- |
| **Adjustments to income** | **AMOUNT** |
| Your IRA deduction |  |
| Spouse’s IRA deduction |  |
| Keogh SEP deduction |  |
| Penalty for early withdrawal of savings |  |
| Alimony paid – list name |  |
| Self-employed health insurance premiums |  |

**Did anyone in your family receive a scholarship of any kind in 2023?**

YES NO

**If you have added or disposed of any fixed assets used in trade or business or rental or farm activities, please provide the following:**

Addition:

*(Description, date acquired, cost (& trade-in, if any)*

Dispositions:

*(Description, date of disposition, amount realized)*

**Note: If we did not prepare your 2022 return, please provide the date acquired, cost, depreciation method used and accumulated depreciation.**

**If we have not previously prepared your return- please provide a copy of your 2020, 2021 and 2022 tax returns.**

**Did you settle any notices of settle any tax examinations concerning your prior tax years' returns?**

YES NO

**Did you receive any payments from a pension or profit sharing plan?**

YES NO

**Did you sell your primary residence during 2023?**

YES NO

*If "yes" provide a copy of the closing statements of the sale and a copy of the closing statement at the time of your purchase, details of any capital improvements you made during the time you owned the property, and any expenses of sale incurred by you. If you have purchased a replacement property indicate cost and date acquired. If you have previously sold a residence, provide a copy of Form 2110 from your tax return for the year or sale.*

**Did anyone in your family receive a scholarship of any kind in 2023?**

YES NO

**Did you change your state residency during 2023?**

YES NO

**If "yes AND you were a member of the Armed Forces on active duty who moved because of a permanent change of station, please provide the following:**

|  |
| --- |
| Previous address:  |
| Date of move: |
| Distance (miles):  |
| Cost of move: (describe)  |

**For the year 2023: (provide details for any "Yes" response)**

**Did your principal residence (and second residence, if any) loan(s) exceed the fair market value of the residence?**

YES NO

**Do you have a balance borrowed against a home (equity line of credit) in excess of $100,000 or total mortgage indebtedness in excess of $750,000?**

YES NO

**Do you exercise any stock options?**

YES NO

**Did you purchase, sell or own any bonds you paid more or less than the face amount?**

YES NO

**Did you sustain any non-business bad debts?**

YES NO

**Did you or your spouse make any gifts in excess of $15,000 to anyone done?**

YES NO

**Were you the recipient of, or did you make a "below-market" or "interest-free" loan?**

YES NO

**Do you have a child under the age of 18 as of December 31, 2022 who has earned an income (interest, dividends, etc.) of more than $1,100?**

YES NO

**Did you lease a car which you used for business purposes?**

YES NO

If "yes" provide (1) fair market value of capitalized cost of the car on the 1st day of the lease or rental agreement (2) term of the lease (3) number of payments made (4) number of days the car was leased in 2022 (5) percentage of business use (6) business or work the car was used in (7) amount of expenses reported by you to your employer on form W2

## rental & royalty

**Income and Expense**

**Property Type:**

Residential Commercial

Location: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**If vacation home:**

Number of days rented: \_\_\_\_\_\_\_\_\_\_\_\_\_

Number of days used personally: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Property is owned by: Taxpayer Spouse Joint

Percentage of ownership if not 100%: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_%

*(please indicate if income and expenses are below listed at 100% or your percentage.)*

Do you live in part of the rental property?

YES NO

If yes, what percentage did you occupy as a tenant? \_\_\_\_\_\_\_\_\_\_\_\_%

 Check if rented to a related part. Explain relation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| **INCOME:** | **AMOUNT:** |
| Rental income |  |
| Royalties received  |  |
| Advertising |  |
| Association dues |  |
| Auto miles driven |  |
| Travel |  |
| Cleaning and maintenance |  |
| Commissions |  |
| Insurance |  |
| Legal and professional fees |  |
| Allocated tax preparation fees |  |
| Licenses and permits |  |
| Management fees |  |
| Mortgage interest (form 1098) |  |
| Other interest |  |
| Repairs |  |
| Supplies |  |
| Property taxes |  |
| Utilities |  |
| Other (describe):  |  |
|  |  |
|  |  |
|  |  |

**Depreciation**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Property | Date Acquired | Cost of Other Basis | Depreciation Method | Prior Depreciation |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

## Sole proprietorship

**Income and Expense**

Principle business or profession: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Business name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Employer ID number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Business address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ State: \_\_\_\_\_\_\_\_\_ Zip Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Business is owned by:**

Taxpayer Spouse

**Accounting method:**

Cash Accrual

**Inventory method:**

Cost Lower cost or market Other N/A

**Did you materially participate in the business?** Yes No

**Check if this is the first year of the business:**

**Please attach:**

 **A profit and loss statement and a balance sheet *(Dec 31st, 2023)***

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME** | **AMOUNT** | **COST OF GOODS SOLD** | **AMOUNT** |
| Gross receipts or sales |  | Beginning of year inventory |  |
| Returns and allowances |  | Purchases |  |
| Other income |  | Cost of items used personally  |  |
|  |  | Cost of labor |  |
|  |  | Materials and supplies |  |
|  |  | Other costs |  |
|  |  | End of year inventory |  |

|  |  |
| --- | --- |
| **EXPENSES** | **AMOUNT** |
| Advertising |  |
| Bad debts (n/a cash benefits) |  |
| Commissions and fees |  |
| Employee benefits |  |
| Health insurance |  |
| Other insurance |  |
| Mortgage interest |  |
| Other interest  |  |
| Legal and accounting fees |  |
| Allocation of tax preparation fees |  |
| Office expenses  |  |
| Pension and profit-sharing plans |  |
| Rent, vehicles |  |
| Rent, equipment |  |
| Rent, building |  |
| Repairs and maintenance building |  |
| Repairs and maintenance, vehicles |  |
| Other taxes |  |
| Licenses |  |
| Travel |  |
| Meals and entertainment |  |
| Utilities |  |
| Wages |  |
| Management fees |  |
| Consulting expenses |  |
| Payroll service |  |
| Employee vehicle expense |  |
| Employee mileage reimbursement |  |
| Supplies |  |
| Payroll Taxes |  |
| Client gifts (limited to $25 each) |  |
| Education and seminars |  |
| Other (description)  |  |

**Depreciation**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Property** | **Date Acquired** | **Cost of Other basis** | **Depreciation Method** | **Prior Depreciation** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

## business use of home

Do you use any part of your home regularly and exclusively for business?

YES NO

Estimated percentage of time spent in home office compared to total time spent in this business activity (e.g. 10%, 20%) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Description of work done in home office: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Description of work done outside home office: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total area of home: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total area of home used regularly for business: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |
| --- | --- | --- |
|  | Direct Costs(Benefit only business portion of your home) | Indirect Costs |
| Home Insurance |  |  |
| Repairs and Maintenance |  |  |
| Utilities |  |  |
| Rent |  |  |
| Other |  |  |
|  |  |  |
|  |  |  |

## Business Use of Home - If Daycare Facility

|  |  |
| --- | --- |
| Days used as daycare: |  |
| Prior year carryover of unallowed losses: |  |
| Cost of home and improvement prior depreciation: |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Property** | **Date acquired** | **Cost of other basis** | **Depreciation method** | **Prior depreciation** |
|  |  |  |  |  |
|  |  |  |  |  |
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**Household Employee (nanny tax):**

Did you pay a household employee at least $2,300 this year?

YES NO

If yes, please provide the following information for each:

|  |  |
| --- | --- |
| **Name:** |  |
| **Wages paid:** |  |
| **Federal income tax withheld:** |  |
| **Medicare tax withheld:** |  |
| **State income tax withheld (n/a for WA)**  |  |

**Employer identification number (you can no longer use your social security number): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |  |  |
| --- | --- | --- |
|  | **Yes** | **No** |
| **Has a W2 been filed?** |  |  |
| **If no, do you want us to prepare for you?**  |  |  |
| **Have the necessary state employment returns been filed?**  |  |  |
| **If no, do you want us to prepare for you?** |  |  |
| **Was the household employee under 18 years of age and a student?**  |  |  |

## FARM

**Income and Expense**

Principle product: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Employee ID number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Accounting method:

Cash Accrual

Check if you materially participated in farm operations:

Taxpayer Spouse

|  |  |
| --- | --- |
| **INCOME** | **AMOUNT** |
| Sale of livestock and other resale items |  |
| Cost of above |  |
| Sales of livestock. Produce, etc. you raised |  |
| Cooperative distributions (1099-PATR) |  |
| Cooperative distributions, taxable portions |  |
| Agricultural program, taxable portions |  |
| Commodity credit corporation loans |  |
| Crop insurance loans |  |
| Custom hire |  |
| Other:  |  |
|  |  |
|  |  |
|  |  |

|  |  |
| --- | --- |
| **EXPENSES** | **AMOUNT** |
| Car and truck expenses |  |
| Chemicals |  |
| Conservation expense |  |
| Custom hire (machine work) |  |
| Employee health insurance |  |
| Feed purchased |  |
| Fertilizers and trucking |  |
| Freight and trucking |  |
| Gasoline, fuel, and oil |  |
| Other insurance |  |
| Labor hired |  |
| Legal and professional fees |  |
| Allocated tax preparation fees |  |
| Vehicle rental |  |
| Machinery and equipment rental |  |
| Land rental |  |
| Other |  |
| Repairs and maintenance |  |
| Seeds and plants purchased |  |
| Storage and warehousing |  |
| Supplies purchased |  |
| Payroll Taxes |  |
| Other taxes |  |
| Utilities |  |
| Veterinary, breeding and medicine |  |
| Other |  |
|  |  |
|  |  |
|  |  |
| **Property** | **Date acquired** | **Cost of other basis** | **Depreciation method** | **Prior depreciation** |
|  |  |  |  |  |

## Additional Information

**Please elaborate on any of your tax data or include facts and circumstances we should be aware of to properly prepare your tax return. Also include any questions you may have.**

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