

TAX DEDUCTION LOCATOR & IRS TROUBLE MINIMIZER

YOUR TAX APPOINTMENT

Please complete and sign this organizer prior to your appointment.

Please call to schedule your appointment. Try to call early before the calendar is booked up.

Please mail the completed organizer along with the requested information to this office prior to your appointment.

Please mail the completed organizer along with the requested information to this office so the return can be prepared by correspondence.

Your tax appointment is scheduled for:

Day: _____

Date: _____

Time: _____

Office Appointment

Virtual Appointment

Please notify this office promptly if you are unable to keep this appointment.

REFERRALS ARE ALWAYS APPRECIATED

If you know someone who would like a tax appointment, please have them call this office. Do not be concerned that your business, personal or financial matters will be discussed with clients whom you refer. All client information is treated in the utmost confidence.

Count On

Accounting, Consulting, Tax, & Payroll

IF YOU ARE A NEW CLIENT, BE SURE TO PROVIDE A COPY OF LAST YEAR'S TAX RETURN.

SAVE TIME - READ THIS FIRST

This organizer is designed to assist and remind you of information that is needed to prepare your tax return. The goal is to not overlook anything so you can maximize your legal deductions, comply with government reporting requirements, and avoid problems with the IRS after the return is filed.

Taxes are complicated and the rules change constantly. This organizer was designed specifically for the 2024 tax year and certain items may not apply to other years. Although care has been taken to accommodate most taxpayers' needs, please note questions that are related to issues not included here under "Questions You May Have" in Section D6.

Section Categories

To help you collect your information quickly, this organizer is organized into five general areas. Information required from:

- everyone – Sections A1 – A13 (Pages 2 & 3)
- those who itemize their deductions – Sections B1 – B11 (Pages 4 & 5)
- those not itemizing who made cash charitable contributions - Section B5 (Page 5)
- business owners - Pass-through deduction - Section D1 (Page 6).
- those who have relocated (military only), sold their home, made home energy improvements, or have debt relief income - Sections D2 - D6 (Page 6)

The instructions provided in the header of each section will help you determine if you are required to complete the information in that section.

If you paid foreign taxes (entered at Sections A10 or A11) and are a partner in a partnership or a shareholder in an S-Corporation, it is important that you so notify whoever is responsible for the entity's tax returns.

Before proceeding, please take a moment to review the purpose of the SPECIAL MARKERS used throughout this organizer.



Your tax information from the prior year is automatically transferred to this year's tax return. Therefore, not all taxpayer data and contact info needs to be recorded. The marker signifies that returning clients need only enter data in that section if it has changed since the prior year or if there is new information.



This marker notes areas where the IRS can match the entry in their computer and incomplete or incorrect information can trigger government correspondence or, worse yet, an office audit. Pay particular attention to sections or individual entries with this symbol.



This flag symbol denotes areas where a deduction or item of income is to be treated differently when computing the alternative minimum tax (AMT). The AMT is another way of computing your tax liability, which applies more restrictive limits on certain deductions and preference income. If higher than the regular tax, the AMT applies.



This marker indicates payments that may require the issuance of a 1099 if, in the course of a trade or business (including most rentals), the annual amount paid to an individual is \$600 or more. Failure to file 1099s can lead to a loss of the tax deduction for that expense and failure to timely file the forms with the IRS and furnish copies to payees can result in substantial penalties.

A - TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A1 - TAXPAYER INFORMATION

Returning clients: enter first and last name of filer and any changes only.

| | | | |
|---|--|--|--|
| Filer Name <small>(Must Match SS Admin)</small> | | Birthday / / | |
| Social Security No. <small>(and IRS IP-PIN if issued)</small> | | Occupation | |
| Driver's Licence (DL) | | State | |
| DL Issued Date / / | | DL Expires / / | |
| Contact Phone | | Day Evening | |
| Email Address | | <input type="checkbox"/> Legally Blind | |
| Spouse Name <small>(Must Match SS Admin)</small> | | Birthday / / | |
| Social Security No. <small>(and IRS IP-PIN if issued)</small> | | Occupation | |
| Driver's Licence (DL) | | State | |
| DL Issued Date / / | | DL Expires / / | |
| Contact Phone | | Day Evening | |
| Email Address | | <input type="checkbox"/> Legally Blind | |

A2 - ADDRESS

Returning clients can skip this section except for changes.

| | | | |
|---|--|-------------|-----|
| Street | | Apt/Unit No | |
| City | | State | Zip |
| Home Phone Number (if different from above) | | | |

A3 - STATUS CHANGES FOR 2024

Check any that apply and enter the effective date.

| | | | |
|-----------|-----|--------------------|-----|
| Married | / / | Moved | / / |
| Separated | / / | Home Sold | / / |
| Divorced | / / | Spouse Deceased | / / |
| Retired | / / | Dependent Deceased | / / |

A4 - ESTIMATED TAXES PAID

This office cannot assume that all estimated taxes were paid as originally scheduled or on time. Therefore, please enter the amounts and dates of payment or provide proof of payments. Incorrect amounts will result in IRS or state correspondence after the return is filed.

| Payment & Due Date | Date Paid | Federal | State |
|---------------------------------|-----------|---------|-------|
| Applied from Last Year's Refund | | | |
| First Quarter (April 15, 2024) | / / | | |
| Second Quarter (June 17, 2024) | / / | | |
| Third Quarter (Sept. 16, 2024) | / / | | |
| Fourth Quarter (Jan. 15, 2025) | / / | | |

A5 - REFUND DIRECT DEPOSIT

Complete this section to have your refund automatically deposited into your bank account. Doing so will speed up the refund and eliminate the danger of a check being lost or stolen. Direct deposit can be allocated to up to 3 separate accounts. Entries for only one account are provided below. If you wish to make multiple deposits, please provide the additional account information and how you wish to allocate the refund.

| | |
|--|--------------------------------|
| Bank Name | |
| Bank Routing Number (Exactly 9 Digits) | |
| Account Number (include hyphens - omit spaces & special characters - 17 digits max) | |
| Account Type | Checking Savings Allocation: % |

A6 - INCOME & ADJUSTMENTS

| | | |
|---|-----|--------|
| W-2 Wages - Please provide W-2 Forms (retain copy "C" for your records) | You | Spouse |
| Partnership, Trust or S-Corporation K-1s (provide complete K-1 copies) and K-3s if issued | | |
| Were you the beneficiary of an inheritance? If so, please verify with executor or trustee if you will be receiving a K-1. | Yes | Yes |
| State Tax Refund (provide 1099-G) | | |
| Social Security or RR income (provide SSA-1099 or RRB-1099) | | |
| Pension Income (provide all 1099-Rs) - enter IRA distributions in A7 | | |
| Alimony Received (IRS matches with alimony paid) | | |
| Alimony Paid (provide name and SSN below) | | |
| Paid to: _____ SSN: _____ | | |
| Tips (not included in W-2s) | | |
| Unemployment Compensation (provide 1099-G) | | |
| Gambling Winnings (provide W-2Gs) | | |

A7 - IRA & RETIREMENT PLANS

| | | |
|--|-------------------------------------|------------------------------|
| Retirement plan with your employer? | <input type="checkbox"/> Yes | <input type="checkbox"/> Yes |
| Did you or your spouse convert a traditional IRA to a Roth IRA in 2024? | <input type="checkbox"/> Yes | <input type="checkbox"/> Yes |
| Traditional IRA, Keogh & SEP Plans | Contributions | |
| | Withdrawals (1099-R) ⁽¹⁾ | |
| | Rollovers ⁽²⁾⁽³⁾ | |
| Roth IRA | Contributions | |
| | Withdrawals (1099-R) ⁽¹⁾ | |
| | Rollovers ⁽²⁾⁽³⁾ | |
| <small>(1) Show reason if under age 59-1/2 (2) Must be reported even if not taxable unless directly "transferred" (3) Rollovers from Traditional to a Roth IRA may be taxable.</small> | | |

A8 - SPECIAL QUESTIONS & INFO

| | | |
|--|--|--------------------------------|
| Coverdell Education Account | Contribution | Distribution - provide 1099-Q |
| Sec 529 Tuition Plan | Contribution | Distribution - provide 1099-Q |
| HSA | Contribution other than via employer | Distribution - provide 1099-SA |
| Adoption Expenses <input type="checkbox"/> | Special Needs Child <input type="checkbox"/> | Educator Expenses |

CHECK ALL THAT APPLY TO YOU (AND OR YOUR SPOUSE)

- Exercised substantial control or 25% of the ownership interest in a corporation, LLC, or any other entity created by filing with a secretary of state or similar office in the U.S.
- Have signature authority or are named as a co-owner on a bank account in a foreign country even if the funds are not yours.
- Received an inheritance from someone in a foreign country.
- Have a foreign bank account (over \$10,000 at any time in 2024)
- Received a distribution from, or were the grantor, or transferor to, a foreign trust
- At any time during the year hold an interest in a foreign financial asset
- Receive, sell, exchange or otherwise acquire a financial interest in digital assets during the year.
- Invest in a Qualified Opportunity Fund during the year
- Been denied Earned Income Credit by the IRS
- Been re-certified for the Earned Income, Child Tax, or American Opportunity Credit
- Bought, sold, or gifted real estate in 2024. If so, please call in advance.
- Made a gift of money or property to any individual in excess of \$18,000 (\$36,000 for joint gifts by a married couple) in 2024
- Employ household workers
- Sold jewelry, gold, coins, or other precious metals during the year
- Received Form 1099-K - Explain source of income: _____
- Filer Spouse You wish to contribute to the Presidential campaign fund

A - TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A9 - DEPENDENTS

Returning clients need only enter first names and any changes. Enter all the information for new dependents.

| First Name | Last Name (If Different) | Social Security Number (and, if issued, IRS IP-PIN) (Mandatory) | S, D, F, M, G, Other or HOH* | Months in Home (Your Home) | Birth Date | If over the age of 18 | |
|------------|-----------------------------|--|---------------------------------|-------------------------------|------------|-----------------------|------------------------------|
| | | | | | | Income | Student |
| | | | | | / / | | <input type="checkbox"/> Yes |
| | | | | | / / | | <input type="checkbox"/> Yes |
| | | | | | / / | | <input type="checkbox"/> Yes |

* Enter S-Son, D-Daughter, F-Father, M-Mother, G-Grandchild, or enter other relationship. Enter HOH for non-dependent Head of Household qualifiers.

A10 - INTEREST INCOME

Caution: All interest must be reported even if tax-free!

IRS matches payer and amount. Always use the payer name listed on 1099 even if not the original source.

| Name of Payer <small>Please provide all forms 1099INT and 1099OID (Entries are not needed when 1099s are provided)</small> | Banks, Credit Union, Corp Bonds, Seller Financed Mortgages, etc. | Foreign Taxes Paid or Withheld | Direct U.S. Obligations <small>Saving Bonds, T-Bills, etc. (State Tax-Free)</small> | Home State Municipal Bonds <small>(Generally Tax-Free)</small> | Other State <small>(Federal Tax-Free)</small> |
|---|--|--------------------------------|--|---|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Forfeited Interest (early withdrawal penalty) | | | Federal Tax Withholding on Interest & Dividends | | |

Seller Financed Mortgages

Note: Seller financed mortgages require the name, SSN and address of the payer.

| | | |
|-------------|------|----------|
| Payer Name: | SSN: | Address: |
|-------------|------|----------|

A11 - DIVIDEND INCOME

IRS matches payer and amount. Always use payer name listed on 1099 even if not the original source. Some institutions use substitute 1099s and caution must be used in separating the various types of dividends. Please bring broker statements.

| Name of Payer <small>Please provide all forms 1099DIV (Entries are not needed when 1099s are provided)</small> | Foreign Taxes Paid or Withheld | Ordinary Dividends | Qualified Dividends ⁽¹⁾ | Capital Gains | 199A Dividends | Source U.S. Obligations ⁽²⁾ | Taxable to State Only | Non-Taxable State & Federal |
|---|--------------------------------|--------------------|------------------------------------|---------------|----------------|--|-----------------------|-----------------------------|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

(1) Qualified dividends receive special tax treatment and are included in the "Ordinary Dividends" total. (2) Includes income from savings bonds, T-Bills, etc., which are state tax-free.

A12 - INVESTMENT SALES

IRS matches gross proceeds from sales using the 1099-B. All transactions must be reported even if there is no profit. If broker provides a summary of transactions, bring it and skip this section. For home sales, see Section D2.

| Description <small>(Please provide all forms 1099-B and any gain/loss statements provided by broker)</small> | Inherited? | Date Acquired | Date Sold | Selling Price | Cost or Other Basis ⁽¹⁾ | Profit <small>(Memo Only)</small> |
|---|------------------------------|---------------|-----------|---------------|------------------------------------|--------------------------------------|
| | <input type="checkbox"/> Yes | / / | / / | | | |
| | <input type="checkbox"/> Yes | / / | / / | | | |
| | <input type="checkbox"/> Yes | / / | / / | | | |

(1) The basis from which gain is determined may not be the original cost and must account for stock splits, reverse splits, mergers, reinvested dividends, wash sales, etc.

A13 - CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or search for work) or attend school FULL-TIME. Care must be for a child under age 13 or an individual who is physically or mentally incapable of self care. If you are a student, also see section C4. IRS matches employer provided care benefits and income reporting of care provider.

| <input type="checkbox"/> Employer provides dependent care services | | Provider's SSN or Employer ID # <small>MANDATORY unless it is an exempt organization (EO). If EO, check box.</small> | Payments MUST BE Allocated by Child/Dependent | | |
|--|------------------------|---|---|----------------------|----------------------|
| Paid To | Address & Phone Number | | Child/Depnd.'s Name: | Child/Depnd.'s Name: | Child/Depnd.'s Name: |
| | | <input type="checkbox"/> | | | |
| | | <input type="checkbox"/> | | | |
| | | <input type="checkbox"/> | | | |

B - ITEMIZED DEDUCTIONS

Taxpayers may choose between itemized or standard deductions. This page and the adjoining page are for recording your expenses, which are needed when itemizing your deductions. If you are certain that you cannot itemize your deductions for either federal or state, you can skip this page and the next one **except B10**.

CAUTION: If you are married and filing separately and either you or your spouse itemize your deductions, then the other spouse must also itemize their deductions. The law does not allow one to itemize and the other to take the standard deduction.

If filing married separate and your spouse is itemizing deductions.

B1 - MEDICAL EXPENSES

Although for Federal purposes medical expenses for 2024 are only deductible to the extent they exceed 7 1/2% of your adjusted gross income (AGI) for the year, some states, such as Arizona, have no or a different limitation. If your state has a lower or no limitation be sure to list your medical expenses. Do NOT list expenses reimbursed by insurance or expenses and premiums paid with pre-tax funds or HSA distributions.

| | |
|--|--|
| INSURANCE PREMIUMS for Medical, Dental, Vision & Hospital ⁽¹⁾ | |
| Medicare Insurance Premiums (Not payroll tax) | |
| Long-Term Care Insurance | Filer Spouse |
| Doctors, Dentists ⁽²⁾ (No discretionary cosmetic surgery) | |
| Acupuncture & Chiropractic Care | |
| Hospital ⁽³⁾ | |
| Prescription Drugs (No over-the-counter drugs except insulin) | |
| Nursing Care | <input type="checkbox"/> Check if in-home care |
| Eye Exam, Glasses, Contact Lenses, Contact Lens Solution | |
| Hearing Aids & Batteries | |
| Ambulance & Paramedics | |
| Auto Travel (To and from medical treatment) | miles |
| Parking & tolls (For medical treatment) | |
| Taxi, Uber, Lyft, Shuttle, Air Fare, Etc. (To reach medical treatment) | |
| Lodging (For medical treatment) | No. of days: <input type="text"/> |
| Telephone (Medical-related toll charges only) | |
| Therapy & Special Schooling ⁽⁴⁾ | |
| Supplies & Equipment | |
| Handicapped Placard | |
| Handicapped Home Modifications | |
| Rentals (crutches, wheelchair, walker, oxygen equipment, etc.) | |
| Other: | |
| Other: | |
| <p>(1) Include only amounts you paid. (2) Includes Christian Science practitioner and psychological counseling. (3) Includes nursing homes for individuals medically incapable of self care. Also includes hospital or nursing home meals. (4) Includes physical therapy and psychotherapy; special schooling for physically or mentally handicapped.</p> | |

B2 - INVESTMENT INTEREST

Interest paid on loans to acquire investments. This interest is only allowable to the extent of net investment income.

| | |
|---------------------------|--|
| Brokerage Margin Accounts | |
| Vacant Land | |
| Other: | |
| Other: | |

B3 - TAXES PAID

Do not list any taxes associated with a business or rental activity. Taxes are not deductible for AMT purposes.

| | | |
|--|---------------------------------------|---------------------------------------|
| Real Estate – Primary Residence | Do not include interest and penalties | |
| Real Estate – 2nd Home | | |
| Real Estate – Investment Property (Land, etc.) | | |
| CAUTION – Some tax bills include non-deductible special services. Please provide copies of the tax bills. | | |
| Vehicle License Fees (Tax portion only): | (1) | (2) (3) |
| Personal Property Tax (Boat, plane, etc.) | | |
| Sales Tax – Received (Leave blank for standard amount) | | |
| Sales Tax – Cars, Boats, Home, Etc. (Do not include above) | | |
| Income Taxes Paid to Another State | State: | |
| City, County, Local Taxes (not listed in another category) | | |
| Other: | | |
| State Income Tax Paid During 2024 (please provide proof of payment) Do not include taxes withheld; they are automatic from the source documents. | | |
| Balance Due 2023 Return | | Other Year's Tax Or Adjustment |
| Extension Payment 2023 Return | | 2023 4th Qtr. Estimate Paid Jan. 2024 |

B4 - HOME MORTGAGE INTEREST

Enter only interest on loans secured by your primary residence and designated second residence. This deduction is limited, for federal, to interest paid on \$1 million (\$750,000 for debts incurred after 12/15/2017) of home acquisition debt on your primary or designated second residence. The debt limit applies separately to each co-owner who is not your spouse. Equity debt interest is not federally deductible for years 2018 thru 2025 unless loan funds were used to make home improvements or can be traced to a deductible purpose. Some states allow a deduction for interest paid on up to \$100,000 of equity debt. The IRS computer verifies the interest paid on home mortgages.

| CAUTION – If no 1098 received, check "Paid To" box and enter payee's name. If paid to a person from whom you bought the home and no 1098 received, also complete Box A below. | 2nd Home | Equity Loan | Amount Provide Form 1098 |
|--|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> Paid To: | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Paid To: | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Paid To: | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> Paid To: | <input type="checkbox"/> | <input type="checkbox"/> | |

CAUTION – If Form 1098 was issued using a co-owner's SSN, enter that individual's name, address & SSN

| | |
|--------------|----------|
| Box A | Name: |
| | SSN: |
| | Address: |

If your home or 2nd home is a qualified motor home, boat, etc., list the name of the payee here:

CHECK ALL THAT APPLY.

| | |
|--------------------------|---|
| <input type="checkbox"/> | Has the original home loan ever been refinanced? |
| <input type="checkbox"/> | Did you refinance any of these loans this year? (If so, provide escrow closing statements) |
| <input type="checkbox"/> | Have you exceeded the \$100,000 (applies for some states) equity debt limit? |
| <input type="checkbox"/> | Does the total of all your home loan balances exceed \$1 million (\$750,000 for post-12/15/2017 loans)? |

B - ITEMIZED DEDUCTIONS

B5 - CASH CHARITABLE CONTRIBUTIONS

If you made cash donations in 2024, complete this section. All cash contributions MUST be documented with either a bank record or written verification from the charity. Personal benefits must be excluded from the donation.

| | |
|-------------------|--------|
| House of Worship | |
| Payroll Deduction | Filer |
| | Spouse |
| Other: | |
| Other: | |
| Other: | |

B6 - NON-CASH CONTRIBUTIONS

Household and clothing items must be in good or better condition. Items of minimal value such as underclothing are not counted. A written receipt is required for donations of \$250 or more. An itemized list should be included with your return if the total exceeds \$500. Deductions are limited to the lesser of your cost or the fair market value (FMV) for each item contributed.

| | |
|--|-------|
| Clothing & Household Items | |
| Automobile Travel | miles |
| Volunteer Expenses - Explain: | |
| Vehicle Donation (Provide Form 1098-C) | |
| Other: | |
| Other: | |

B7 - OTHER DEDUCTIONS

The expenses listed in this section are part of the "miscellaneous" itemized deductions but are listed separately because they are not subject to the 2% of AGI limit.

| | |
|---|--|
| Gambling Losses (Only to the extent of gambling winnings) | |
| Impairment (Handicapped) Related Work Expenses | |
| Unrecovered Pension Basis (Deceased taxpayer) | |

B8 - CASUALTY LOSSES

For years 2018 thru 2025 personal casualty losses are only deductible to the extent of casualty gains (although some states may still allow personal casualty losses) unless incurred in a presidentially declared disaster area. Generally, after insurance reimbursement, must exceed 10% of your adjusted gross income (AGI) and then only the amount that exceeds the 10% is deductible.

- The loss was in a presidentially declared disaster area
- The loss was from theft or embezzlement
- The loss was the result of a Ponzi scheme

| | |
|-------------------------|-----|
| Casualty Description: | |
| Date of Casualty | / / |
| Insurance Reimbursement | |

Property Damaged - or provide a list in the same format

| Description of Property | Date Acquired | Original Cost or Other Basis | Fair Market Value | |
|-------------------------|---------------|------------------------------|-------------------|----------------|
| | | | Before Casualty | After Casualty |
| | / / | | | |
| | / / | | | |
| | / / | | | |

B9 - MISCELLANEOUS

The expenses listed in this section and section B10 are not deductible for federal in 2018 thru 2025. Some states allow them only to the extent they exceed 2% of your AGI.

| | | | |
|---|----------------|------------|---------------|
| DO NOT enter self-employed business expenses here. Instead list them in Section C7 | | You | Spouse |
| Employee Business Expenses Don't include amounts that COULD BE or were reimbursed by your employer. List all travel expenses including out-of-town meals, hotel, air fare, etc., in section C2. | | | |
| Auto Travel | See Section C1 | | |
| Business Gifts - Limited to \$25 per recipient per year. Must be ordinary and necessary. | | | |
| Continuing Education | See Section C4 | | |
| Employment Seeking & Resume Fees | | | |
| Entertainment & Meals | | | |
| Equipment - Include individual items with a useful life of one year or more in Section B11. | | | |
| Insurance - Malpractice, E&O, Etc. | | | |
| Occupational Licenses, Fees, Credentials, Etc. | | | |
| Publications & Journals (Not general interest publications) | | | |
| Telephone (Business calls only) | | | |
| Tools - Include individual items with a useful life of one year or more in Section B11. | | | |
| Supplies | | | |
| Uniform Purchases (Not including street wear) | | | |
| Uniform Cleaning | | | |
| Union & Professional Dues | | | |
| Other: | | | |
| Other Miscellaneous Deductions | | | |
| Attorney Fees (To protect or produce taxable income only) | | | |
| IRA or SE Plan Fees Paid By You (Not deducted from the plan) | | | |
| Tax Preparation & Consulting Fees | | | |
| Credit/Debit Card Fees to Make Tax Payments | | | |
| Other: | | | |

B10 - INVESTMENT EXPENSES

For years 2018 thru 2025 investment expenses are not deductible for federal purposes. But are still allowed in some states.

| | |
|---|--|
| Investment Expenses - DIRECTLY connected with the production of TAXABLE INCOME ONLY! Do not include purchase or sales costs. Include interest in Section B2. | |
| Investment Advisory Fees | |
| Safe Deposit Box Fees | |
| Legal & Accounting (Related to investments) | |
| Other: | |

B11 - ITEMS WITH A USEFUL LIFE OF ONE YEAR OR MORE

Equipment, tools, computers, etc., purchased this year and used in business having a useful life of more than one year must be treated differently for tax purposes.

| Description of Property | Date Acquired | Cost |
|-------------------------|---------------|------|
| | / / | |
| | / / | |
| | / / | |

D - BUSINESS DEDUCTION, RELOCATION, HOME SALE, DEBT RELIEF, ENERGY CREDITS

6

D1 - SEC 199A DEDUCTION

Income passed through from a business activity via a K-1 may qualify for a special tax deduction.

The information needed to compute this deduction is included on **the K-1 and a separate K-1 statement** where the business income or loss is from partnerships, S-corporations and trusts Please be sure to provide the supplemental statement along with any K-1 form you've received.

D2 - HOME SALE

If you sold your home, abandoned it, or lost it to foreclosure, the disposition may need to be reported. If you received a 1099-S, it is very important that you provide it. If you abandoned the home or lost it to foreclosure, see Section D5.

CHECK ALL BOXES THAT APPLY

| | | | |
|---|--|---|---|
| Address of Home Sold | | | |
| Date Purchased | / | / | |
| Purchase Price (please provide purchase escrow statement) | | | |
| <input type="checkbox"/> You deferred gain from a home sale made prior to 5/7/1997. If so, please provide the Form 2119 for the year of sale. | | | |
| Improvements to Home Sold (not maintenance)(provide list) | | | |
| Date of Sale | (Please bring FINAL closing escrow statement. This document will have the information needed for these entries.) | / | / |
| Sales Price | | | |
| Sales Expenses | | | |
| <input type="checkbox"/> You owned and used the home as your primary residence for two of the prior five years (counting back from the sale date) | | | |
| <input type="checkbox"/> Your spouse (if married) owned and used the home as his/her primary residence for two of the prior five years | | | |
| If owned and used less than two years, give reason for sale: | | | |
| <input type="checkbox"/> If the home was ever used for business (such as a rental, home office or day care center) | | | |
| <input type="checkbox"/> Any of the business use in the prior question was before 5/7/97 | | | |
| <input type="checkbox"/> The home was acquired by tax-deferred (Sec 1031) exchange after 10/22/04 | | | |
| <input type="checkbox"/> You (and spouse if married) have excluded gain from the sale of a prior residence within two years of the date of sale of this residence | | | |
| <input type="checkbox"/> The home was inherited (including from a deceased spouse) | | | |
| <input type="checkbox"/> The home was not used as your primary residence for any period after 2008 | | | |
| <input type="checkbox"/> You claimed the first-time home buyer credit in 2008 | | | |

D3 - ENERGY CREDITS

Enter only items certified by the manufacturer to meet Government energy standards.

| |
|--|
| <input type="checkbox"/> Did you have solar electric or solar water heating installed on your main or second home in 2024? |
| <input type="checkbox"/> Did you pay for an energy audit of or make energy savings improvements to your main home in 2024? |
| <input type="checkbox"/> Did you purchase a new or previously-owned electric vehicle in 2024? |
| <input type="checkbox"/> If you entered a written binding contract between January 1, 2022, and before August 16, 2022, to purchase a new EV and placed that vehicle in service in 2024, form 15400 Clean Vehicle Seller's Report from the dealer is required to claim the credit. |

D4 - MOVING DEDUCTIONS

For federal for years 2018 - 2025, allowed only for active duty members of the Armed Forces who move pursuant to a military order. There are no distance requirements for military change of station.

| | | | |
|--|--|-----------------------------|-------|
| <input type="checkbox"/> Check if employer reimbursed any amount of moving expense or home sale assistance and provide the reimbursement statement from the employer (Form 3903 or a substitute statement) | | | |
| A - Miles from Old Residence to New Job | | miles | |
| B - Miles from Old Residence to Old Job | | miles | |
| A minus B - if less than 50 miles, stop: no deduction allowed | | miles | |
| Commercial Mover | | Truck Rental | |
| Temporary Storage (up to 30 days) | | Lodging en route (no meals) | |
| Trailer Rental | | Highway Tolls | |
| Rental Fuel Costs | | Airfare | |
| # of owned vehicles driven to new home | | Auto Travel | miles |
| Boxes/Tape/Supplies | | Other: | |

D5 - DEBT RELIEF & FORECLOSURE

If you had debt totally or partially forgiven, you may be required to report debt relief income. This includes real estate mortgages, credit card debt, vehicle loans, etc. Debts discharged in bankruptcy and most forgiven student loans are not included. Please call the office in advance to discuss what additional documentation may be required.

CHECK ALL THAT APPLY

| |
|--|
| <input type="checkbox"/> You had any amount of credit card debt forgiven and provide a copy of the 1099-C you received from the financial institution |
| <input type="checkbox"/> You abandoned your home and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information) |
| <input type="checkbox"/> Your home was foreclosed upon or you sold it under a "short sale" agreement with the lender and provide a copy of the 1099-A and/or the 1099-C you received |

D6 - QUESTIONS YOU MAY HAVE

If you need more space please include a separate note.

D8 - SIGNATURE

To the best of my knowledge, all the information contained within this document is true, correct and complete.

| | |
|------------------|------|
| / / | / / |
| Filer Signature | Date |
| / / | / / |
| Spouse Signature | Date |