IAS TAX INSTITUTE

Tax Organizer

(For preparation of 2023 taxes)

Quick-Locator for Completing Applicable Tax Sections

Not all sections will apply to you. Use this guide to quickly determine which sections apply to you and to quickly locate them.

__X__ ***SECTION 1-A*** — ***Personal Info—Applicable to ALL, must be completed.***

_____ **SECTION 1-B** — Premium Tax Credit (Form 1095-A) - if applicable.

Most Miscellaneous Deductions subject to 2% of Adjusted Gross Income (AGI) have been Eliminated by the Tax Cuts and Jobs Act of 2017

****Special Exceptions may apply to the 2 Miscellaneous Deductions in this section****

IAS Tax Institute

Complimentary Tax Organizer

Complete this Tax Organizer to organize your income tax documentation and information, which will enable us to complete your tax return accurately utilizing our proven tax-saving strategies.

Completed tax organizers received by April 1, 2024 will be processed and completed by the April 15, 2023 filing deadline date.

There will be a $25.00 additional fee accessed if the tax organizer is received after April 1, 2024.

Please choose a payment option below and return this Tax Organizer to:

IAS Tax Institute
PO Box 915109
Longwood, FL 32791

Choose Payment Option:

Credit Card

Card: ☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Credit Card Number: ________________________________

Expiration Date: ___/___/___

Signature: ____

Check

If paying by check, you will be billed upon completion of tax return(s).

The Process:

Your credit card will not be charged until your tax returns have been prepared and completed.

Tax clients that are active IAS members will receive a $50 discount from the total preparation fee.

You will be notified of the final preparation fee and any balance due after your returns are prepared, along with the results of your tax returns. (Tax Preparation Fee Schedule is located on the last page of this booklet.) Upon payment, we will E-File your return(s) and send you copies of your completed tax return(s) to keep for your records.

Our Guarantee:

If the information you provide is accurate and complete, the IAS Tax Institute will pay any interest and penalties levied by the IRS in the rare event that any errors are made during preparation.

A fully completed Tax Organizer is essential to ensuring an accurate tax return! Call the IAS Tax Institute at 800-654-6023 if you need any help completing this organizer.

Membership I.D. #_____________

Personal Information **SECTION 1-A**

All information in section 1-A must be completed for our records to ensure the accuracy of your return even if you have had past years tax returns prepared by IAS

Taxpayer:

Last Name____________________
First Name____________________
Middle Initial___
Social Security # _______________
Occupation____________________
Date of birth___/___/_____

Work phone (___)_______________
Extension ___ E-Mail: ___________

Home phone (___) _______________

Spouse:

Last Name______________________
First Name______________________
Middle Initial___
Social Security # ________________
Occupation_____________________
Date of birth___/___/_____

Work phone (___)________________
Extension ___ E-Mail: ___________

Foreign Country _________________

Current Address: ____ Apt no. ____

City __________________________________ State_____ Zip Code____________-________

Federal Filing Status (Please check **one** of the following):

( ) **1** Single

( ) **2** Married filing jointly

( ) **3** Married filing separately
Check this box if you **did not** live with your spouse at any time during 2023……….( )
Check this box if taxpayer is eligible to claim spouse's exemption (**preparer's use**) ( )

( ) **4** Head of household
If the qualifying person is a child but not your dependent, complete the following:
Child's name… ________________________ **Child's Social Security #** ___________

( ) **5** Qualifying widow(er)
Check the appropriate box for the year spouse died………( ) 2022 ( ) 2023 ( ) Other Year

Dependents (Please list in order of **youngest** to **oldest**):

Full Name:	DOB	Soc Sec #	Relationship	No. of months lived in home during 2023
________________	__/__/__	_________________	__________	____
________________	__/__/__	_________________	__________	____
________________	__/__/__	_________________	__________	____
________________	__/__/__	_________________	__________	____
________________	__/__/__	_________________	__________	____

If you would like any refund Directly Deposited in your Bank Acct. (must be joint acct. if MFJ) include the following information on that account: Checking____ Saving_____ Routing #___________________________ Account #________________________________

Personal Information **SECTION 1-A**

Did your dependent(s) live with you all year or are full time College Students? Yes___ No___

If not, please explain: (**list name**(s) **of dependents and reason as applicable**)

____

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

Taxpayer …….Yes ( ) No ( ) Spouse ……. Yes ( ) No ( )

If you are **permanently** and **totally disabled**, check the appropriate box:

Taxpayer …….Yes ( ) No ( ) Spouse …….Yes ( ) No ( )

If you are legally blind, check the appropriate box: (**attach doctor's statement**)

Taxpayer …….Yes ( ) No ( ) Spouse ……..Yes ( ) No ( )

Are you being claimed as a dependent on someone else's tax return?

Taxpayer ……. Yes ( ) No ( ) Spouse ……..Yes ( ) No ( )

Check this box if married filing separately and your spouse itemizes deductions ( )

Decedent: (Regarding deceased taxpayers during the past year)

Taxpayer Date of death …___/___/___ Spouse Date of death…___/___/___

State Income Tax Information:

Enter your state (or foreign country) of residence as of December 31, 2023 … ______
Were you a resident of above state (or country) for the entire tax year? ……________
Were you a resident of above state (or country) for part of the year? …….________
Date established residence in state (or foreign country) above…….___/____/____
Which state (or foreign country) did you reside before this change? ….. ___________

Name of **county** you resided (**as of** 12/31/23)……….________________________
Name of **county** you previously resided (***if moved during*** 2023). ____________________
Name of **school district & no.** where you reside. ____________________________

Personal Information **SECTION 1-A**

Sources of Income: *(Please check and provide all items requested)*

( ) Wages- Enclose all **W-2 Forms**.

( ) Interest/Dividends- Enclose all **1099-INT/1099-DIV** Forms.

( ) State/Local Income Tax Refunds. Enclose Form **1099-G**.

( ) Alimony payments received. **Amount:** $__________

( ) Self-employment or Commissions- Form **1099-MISC** (as applicable). Complete worksheet on page **(18)**

( ) Sales of Stocks, Bonds, & Mutual Funds. Enclose Form(s) **1099-B**. Also, be sure to complete worksheet on page **(10)** ***(Mandatory)***

( ) Sales of Business Equipment, Furniture, or Machinery. Be sure to complete worksheet on page **(9)**, and provide **Depreciation** "worksheet" indicating depreciation deductions claimed in **prior tax years.**

( ) Pension/IRA Distributions- Enclose "**Federal**" and "**State**" copies of all Forms **1099-R**.

( ) Partnership, Royalties, Corporations, & Trust Income or (loss) - Please provide all **Schedule K-1** Forms.

( ) Rental Income Received. Complete worksheet on page **(23).**

( ) Farm Income Received. Complete worksheet on page **(24).**

( ) Unemployment Compensation. Enclose Form **1099-G.**

( ) Social Security or Railroad Retirements Benefits. Enclose Form **SSA-1099** or **RRB-1099** as applicable.

( ) Sale or Purchase of Real Estate. Provide "**closing statements**" for (all) property either **bought** or **sold** during 2023. Please list (cost) of major improvements and additions to property prior to sale. See pages **9, 10 & 11.**

( ) Gambling/Lottery Winnings. Enclose Form(s) **W-2G.** If not available, provide source & amount received:____________________________$____________

( ) Miscellaneous Income. Please list **source**(s) and **amount**(s) received:
____________________$_________ __________________$____________

SECTION 1-B
PREMIUM TAX CREDIT (FORM 1095-A) – IF APPLICABLE
Health Insurance Marketplace Statement

Healthcare:

Did you have healthcare coverage (health insurance, including Medicare, Medicaid, CHIP, and TRICARE) for you, your spouse, and any dependents for the entire year? ➢ If Yes, include all Forms 1095-A, 1095-B, and 1095-C. If you did not receive Forms 1095-A, 1095-B, or 1095-C, attach information detailing each month you, your spouse, and your dependents had coverage. ➢ If No, there are several exemptions from the mandate requiring health insurance coverage. Examples include membership in a healthcare sharing ministry, membership in a federally recognized Indian tribe, incarceration, membership in certain religious sects, and enrollment in certain Medicaid and TRICARE programs that do not provide minimum essential coverage. If any of those provisions apply, provide information regarding the exemption, the individual(s) (taxpayer, spouse, dependents) to which the exemption(s) may apply, and the month(s) for which the exemption(s) apply.	**YES**	**NO**

Are you claiming the exemption for someone having healthcare coverage purchased in the Marketplace and for whom you did not receive Form 1095-A?	**YES**	**NO**

Did you receive Form 1095-A for someone for whom another taxpayer will claim the personal exemption on their tax return?	**YES**	**NO**

Did you apply for an exemption through the Marketplace? ➢ If Yes, provide the Exemption Certificate Number: ____________________	**YES**	**NO**

Are any of your dependents required to file a tax return?	**YES**	**NO**

Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	**YES**	**NO**

Were you eligible for employer-sponsored healthcare coverage?	**YES**	**NO**

Healthcare (continued):

If you received advance premium tax credit or enrolled in coverage through the Marketplace, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	**YES**	**NO**

Did you or your spouse have any transactions pertaining to a health savings account (HSA)? ➢ If you received distribution from an HSA include all Forms 1099-SA.	**YES**	**NO**

Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? ➢ If you received a distribution from an MSA include all Forms 1099-SA.	**YES**	**NO**

Did you or your spouse receive any distributions from long-term care insurance contracts? ➢ If Yes, include all Forms 1099-LTC.	**YES**	**NO**

If you or your spouse is self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? ➢ If Yes, how many months were you covered? ______	**YES**	**NO**

If you or your spouse is self-employed, are you or your spouse eligible to be covered under and employer's long-term care plan at another job? ➢ If Yes, how many months were you covered? ______	**YES**	**NO**

Did you or your spouse lose your job because of foreign competition and pay for your own health insurance?	**YES**	**NO**

Installment Sales (Only):

If you have **sold** any real estate property and are receiving "**installment**" payments from the buyer, please furnish a copy of the amortization schedule showing amount of **principal** and **interest income** received last year. In addition, please provide the name, address and social security number of the buyer. (**mandatory**)

Name(s):____
Address:____
Social Security # ____
Interest Income received: $________ Principal Payments received: $_________

Type of Property: ( ) Land ( ) Rental Property ( ) Residence

Name(s):____
Address:____
Social Security # ____
Interest Income received: $________ Principal Payments received: $_________

Type of Property: ( ) Land ( ) Rental Property ( ) Residence

Sale of Business Equipment, Furniture, Machinery, and Vehicles:

Description	Date Acq'd	Date Sold	Sales Price	Cost Plus Expense of Sale
_____________	__/__/___	__/__/___	$________	$_____________
_____________	__/__/___	__/__/___	$________	$_____________
_____________	__/__/___	__/__/___	$________	$_____________
_____________	__/__/___	__/__/___	$________	$_____________
_____________	__/__/___	__/__/___	$________	$_____________
_____________	__/__/___	__/__/___	$________	$_____________

Name of business under which assets were sold:___________________________

If Business Property was sold under an "**installment agreement**", please provide the following information: (**mandatory**)

Name of Buyer(s):____
Address:____
Social Security # ____

Interest Income received: $_______ Principal Payments received: $_________

Sales of Stocks / Mutual Funds / Real Estate **SECTION 3**

Sales of Stocks, Bonds, Mutual Funds and other Securities:

(Be sure to enclose copies of Forms **1099-B** furnished by your broker) If you include an "Average Cost Basis" statement from your brokerage, you can skip the following section.

Description: No. of shares sold & name	Date Acq'd	Date Sold	Sales Price	**Original Cost Basis**
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________
______________________	__/__/___	__/__/___	$______	$________

Sales of Real Estate (*other than your primary residence*): Ex: Rentals, Lots, etc.

(Enclose copies of Form(s) **1099-S** and closing statements for **purchase** and **sale**)

Description:	Date Acq'd	Date Sold	Sales Price	Cost Basis
_____________________	__/__/___	__/__/___	$______	$______
_____________________	__/__/___	__/__/___	$______	$______
_____________________	__/__/___	__/__/___	$______	$______
_____________________	__/__/___	__/__/___	$______	$______
_____________________	__/__/___	__/__/___	$______	$______
_____________________	__/__/___	__/__/___	$______	$______
_____________________	__/__/___	__/__/___	$______	$______

Sale of Your Home **SECTION 3**

Sale of Your Home: (Primary Residence)

(<u>Provide</u> <u>copy</u> of <u>closing</u> <u>statement</u> for home sold as well as new home purchased)

Address of former home sold:____

Date former main home sold……………………………………___/___/________
Date former main home was bought……………………………___/___/________

Will you be receiving periodic payments of principal or interest from this sale?_____
If **Yes**, what is the amount of the financial instrument (note)?……………$________

(Please provide copy of amortization schedule indicating amounts of **principal** and **interest income** received each month)…

Were any room(s) in the old home rented out or used for business purposes such as Office in the Home?………………………….( ) Yes ( ) No

Sales price of the **old** home……………………………………………$____________
Cost of **old** home (original cost plus capital improvements)………….$____________

Was the property sold used as your main home for at least **2** out of the last 5 years? Prior to the sale?………………………………………….( ) Yes ( ) No

At the time of sale, who owned the home?
You ( ) Your Spouse ( ) Both of you ( )

Enter social security number of spouse at time of sale, if different spouse. ___________

Total cost of "**fixing-up**" expenses for home sold………………………….$__________
(Ex: minor repairs, painting and cleaning expense to aid in sale of home)

Estimated Tax Payments for 2022 **SECTION 4**

Federal Estimated Tax Payments & Credits for tax year: (2023)

(*Do not include federal tax withheld from W-2 Forms or balance of tax owed for (2022)*)

1st Quarter due 04/15/23: Date Paid: __/___/23 Amount: $ ________

2nd Quarter due 06/17/23: Date Paid: __/___/23 Amount: $ ________

3rd Quarter due 09/16/23: Date Paid: __/___/23 Amount: $ ________

4th Quarter due 01/15/24: Date Paid: __/___/__ Amount: $ ________

Add'l pmt made for 2023: Date Paid: __/__/___ Amount: $ ________

Amount of excess tax refund from 2022 tax return applied to tax year 2023: $ _______
Provide copy of 2022 Federal tax return. **(*Unless prepared by IAS last year*)

Amount paid with 2023 **Form 4868** (Automatic Extension Request): $ ___________

State Estimated Tax Payments & Credits for tax year: (2022)

(*Do not include state tax withheld from W-2 forms*)

1st Quarter due 04/15/23: Date Paid: __/___/23 Amount: $_________

2nd Quarter due 06/17/23: Date Paid: __/___/23 Amount: $ ________

3rd Quarter due 09/16/23: Date Paid: __/___/23 Amount: $ ________

4th Quarter due 01/15/24: Date Paid: __/___/__ Amount: $ ________

Add'1 pmt made for 2023: Date Paid: __/__/___ Amount: $ ________

Amount of excess tax refund from 2022 state return applied to tax year 2023: $ ______
Provide copy of 2022 State tax return. (*Unless prepared by IAS last year***)**

Amount paid with 2023 (State Extension Request): $_________________

State and local income taxes paid during 2023 for previous tax years:
State: $ ________ Local: $ _______

Personal Tax Deductions & Tax Credits **SECTION 5**

1. Amount you or your spouse contributed to a 'Traditional' **IRA** (Individual Retirement Account) for 2023: (or will contribute by April 15, 2024)
   Taxpayer $ _________ Spouse $_________

   Are you or your spouse eligible for, or participating in an **employer** qualified pension or retirement plan? _________

2. Amount contributed to **Roth IRA** for 2023: Taxpayer $ _______ Spouse $ _______

3. Amount contributed to **Keogh** or **SEP/IRA** retirement plans if (self-employed):
   If **SEP**, please check ( ) Taxpayer $ ____________ Spouse $ ____________

4. Amount contributed to "**SIMPLE" IRA** plan if (self-employed):
   Taxpayer $ ____________ Spouse $ ____________

5. Health Saving Account (HSA) and Medical Savings Accounts (MSA) (circle one)
   Don't confuse with the "Flex" or "Cafeteria" plans.
   Amount **contributed** to MSA/HSA (circle one): $ ___________
   Amount of 'high' **deductible** under the plan: $ ___________
   Number of months you had this plan in 2023 ___ Date plan started __/__/___
   Type of plan: **Taxpayer** ( ), **Spouse** ( ), or **Family** ( ) Please check one

6. Did you incur **moving expenses** due to a change in job location? ______________
   Were you a member of the armed forces during time of move? ________________
   Number of miles from your **old home** to your **new workplace** ________________
   Number of miles from your **old home** to your **old workplace** ________________
   Total cost of shipping household goods (movers, U-Haul etc.) $______________
   Cost to "store" household goods & effects (up to one month) $______________
   Total miles driven as result of move (include round trip): ____________________

   Gasoline $ ________ Parking Fees & Tolls $ ________ Lodging $ _________
   Airfare $ ________ Rental Vehicles $ ________

   If your employer **paid for** or **reimbursed** you for any moving expenses, please obtain Form 4782 from your employer and staple to this page. **(mandatory)**

7. If **self-employed,** and neither you nor your spouse were eligible to participate in an employer sponsored or subsidized health insurance plan, enter total amount of health insurance premiums paid on behalf of you, your spouse and dependents:

   Total amount of **SE health** insurance premiums paid during 2023:_____________

8. Did you make any **Qualified Energy-Efficient Improvements** to your primary residence? (i.e. heat pumps, A/C, solar windows, etc.)
Type______________________________Date____________ Amount $___________

9. Did you pay **Alimony** to an ex-spouse during 2023? ( ) Yes ( ) No
Amount Paid: $ ___________ Ex-spouse's **Soc Sec No.** ____-____-_____

10. Did you pay for **Child Day Care** expenses during the last tax year? (2023)
( ) Yes ( ) No (If yes, complete **all** information below to receive credit)

Name of childcare provider: ____
Address: ____
Employer **ID#** of **Social Security No.** of provider: _____________________________
Amount paid to provider: $ __________

Name of childcare provider: ____
Address: ____
Employer **ID#** of **Social Security No.** of provider: _____________________________
Amount paid to provider: $ __________

Name of childcare provider: ____
Address: ____
Employer **ID#** of **Social Security No.** of provider: _____________________________
Amount paid to provider: $ __________

***(Names of children** care was provided for): ________________________________

Was childcare service performed in your home or provider's? __________________

Amount of Child Dependent Care **benefits** received from your employer: $ ________

11. Qualified **Adoption** expenses paid: (**legal fees, etc.)**……………$ ________

12. Did you pay any "**Foreign"** income taxes to another country during 2023? _____
Amount paid: $ ___________ *(Please attach documentation; ex: 1099 INT/DIV)*

13. Did you pay any one **household employee** cash wages of $2,600 or more during 2023? ( ) Yes ( ) No

14. Did you purchase certain types of fuel such as **Gasoline**, **Diesel or Gasohol** for "off-highway" business use such as: (farming, heating, or aviation)? _______
Business Use: __________ Fuel type: __________ No. of gallons purchased: ___

15. Are you a "hybrid car" owner and purchased it in 2023? ______ make/model__________

Personal Itemized Deductions SECTION 6

Medical Expenses: (Unreimbursed/Out of Pocket)

1. Prescription drugs & medication……………………………..$ _____________
2. Health Insurance Premiums (including Medicare Part B) ……$ _____________
   Do Not Include premiums paid with PRE-Tax dollars (i.e.: employer plan)

2a. Long-Term Care Insurance Premiums………………………..$ _____________

3. Fees for Doctors, Dentists, etc……………………………….. $ _____________
4. Hospitals, clinics, etc………………………………………….$ _____________
5. Lab and X-ray fees…………………………………………….$ _____________
6. Eyeglasses and contact lenses…………………………………$ _____________
7. Medical Equipment and supplies………………………………$ _____________
8. Total (round trip) miles driven for medical purposes…………$ _____________
9. Ambulance fees & other medical transportation costs…………$ _____________
10. Lodging due to medical necessity (*up to $50 per night per person)*..$ __________
11. Home improvement (**due to medical necessity**)………………$ _____________
    (Fair Market Value of home before improvement): $ ______________________
    (Fair Market Value of home after improvement): $ ______________________
12. Expenses for qualified long-term care (*nursing home etc.*)……$ _____________
    Health or Medical Savings Account distributions received in 2023 $ __________

Taxes Paid: (Do Not include tax paid on "rental properties")

13. **a)** Amount of additional **state/local** income taxes paid when you filed your 2023 **state/local** income tax return(s) during 2023:………..…………$ ____________
    b) State SALES tax paid for "non-consumption" purchases such as "motor vehicles" and "boats" paid in 2023 (Include receipts) $ ____________

14. Real estate taxes paid on your primary residence………………$ ____________
15. Real estate taxes paid on second home or vacation property….. $ ____________
16. Real estate taxes paid on land, vacant lots, etc.,………………...$ ____________
17. Vehicle registration fees (if based on "value" of vehicles)…….$ ____________
18. Other personal property taxes paid (excluding "sales tax")…….$ ____________
19. Other Taxes:
    ____________________________……………………….……$ ____________

Interest Paid: (Do Not include interest paid on "rental properties")

*(Provide copies of all Form(s) **1098** and complete below):

20. Home mortgage interest reported to you on Form 1098…………$ ____________
21. Second Home or Vacation Home mortgage interest……………..$ ____________
22. Second mortgage and/or home equity loan interest……..………..$ ____________
23. Home mortgage interest not reported to you on Form 1098……..$ ____________
    (If paid to an **individual**, provide name, address, & social security number):

Name: _____________________________ Soc Sec # ___________________
Address: ____

Interest Paid, cont.:

1. Total Loan Discount "**Points**" paid on a refinanced mortgage: $ ________
   Starting date of refinanced loan………………………………. __/__/____
   Term of loan (number of years) …………………………… __________
   Purpose of loan….____

2. Other points paid **not** reported on Form 1098 …………..$ ____________

3. **PMI** (Private Mortgage Insurance paid on 1st mortgages acquired in 2023, main home) $________________

4. Investment interest expense paid on money borrowed for the purchase of investments, such as (stocks, bonds, margin accounts and other income producing property excluding rental properties);
   Amount paid……………………………………………$ ____________

Charitable Contributions:

(Gifts by cash, checks, or payroll deductions):

New Law: Must have and keep cancelled check, account statement, or written acknowledgement from charity for all cash amounts donated to charitable organizations for the donation to be deductible. (Do not include these.)

5. Charitable contributions paid by **cash, credit cards, or checks**$ ________
6. Charitable contributions through payroll deductions…………..$ ________
7. Total miles driven for charitable purposes……………………..$ ________
8. Parking fees, tolls, and local transportation (charitable)……....$ ________

Non-cash Charitable Contributions: *(All property items donated)*

9. **Name & Address of Donee Organization** **Description of Items Donated**

Name & Address of Donee Organization	Description of Items Donated
A ______________________________	______________________________
______________________________	______________________________
B ______________________________	______________________________
______________________________	______________________________
C ______________________________	______________________________
______________________________	______________________________
D ______________________________	______________________________
______________________________	______________________________
E ______________________________	______________________________
______________________________	______________________________

(non-cash contributions continued next page)

Personal Itemized Deductions — SECTION 6

Non-cash Charitable Contributions, cont.:

Note: *If the amount you claimed as a deduction for an item is **$500** or **less**, you do not have to complete columns (d), (e), and (f). **However**, be sure to complete columns* c, g, *and h.*

(c) Date of Contribution	(d) Date Acq'd (month, yr)	(e) How Acquired	(f) Donor's Cost	(g) Fair Market Value	(h) *Method for Fair Market Value
A__/__/23	___/______	__________	$ ______	$ _______	_____________
B__/__/23	___/______	__________	$ ______	$ _______	_____________
C__/__/23	___/______	__________	$ ______	$ _______	_____________
D__/__/23	___/______	__________	$ ______	$ _______	_____________
E__/__/23	___/______	__________	$ ______	$ _______	_____________

* Examples of methods used in determining FMV include: Appraisal, Thrift Shop, Catalog, or Comparable Sales

* Items (or groups of similar items) for which you claimed a deduction for more than $5,000 per item or group may require a "certified written appraisal". Attach copy of complete appraisal to this page if applicable.

Casualties and Thefts: (Please Check Below):

Personal Use Property ( ) ***OR*** Trade/ Business Use Property ( )

1. Description of properties (show **type**, **location** and **date** occurred for each):

Property **A** __________________________ _____________ ___/___/23
Property **B** __________________________ _____________ ___/___/23
Property **C** __________________________ _____________ ___/___/23
Property **D** __________________________ _____________ ___/___/23

Miscellaneous Deductions — SECTION 7

Most Miscellaneous Deductions subject to 2% of Adjusted Gross Income (AGI) have been Eliminated by the Tax Cuts and Jobs Act of 2017

****Special Exceptions may apply to the following Miscellaneous Deductions****

1. Federal estate tax paid on decedent's income reported on this return….$______
2. Gambling losses (**to the extent of gambling income)**……………………….$______
   (Include Form W-2G "Certain Gambling Winnings")

Small Business Income & Expenses SECTION 8

Sole Proprietorship:
***(*Do not report income and deductions from Corporations or Partnerships here*)**

NOTE: Please complete a **separate page** for "***each***" business activity.

1. Check Ownership…………..( ) **Taxpayer** ( ) **Spouse** ( ) **Joint**
2. Name of Proprietor…………_____________________ Soc Sec # ___________
3. Type of Business……………______________ Product or Service____________
4. Business Name……………..___________________ Employer ID#___________
5. Business Address…………..____
   ____
6. Accounting Method: ( ) Cash ( ) Accrual ( ) Other (***specify***)___________
7. Did you '**actively & materially**' participate in the operation of this business during **2023**? ( ) Yes ( ) No
8. Date you started this business: ___/___/___
9. Did you sell or fully dispose of this business to an unrelated person during the past tax year? ( ) Yes ( ) No **Date Sold** ___/___/___
10. If you sold any business property or equipment, complete worksheet on page (**4**).
11. Is your investment in this business **100%** (meaning no partners)**?** ( )Yes ( )No

Income: (*Do not include state sales tax collected as income)*

12. Gross Income or Sales (***include amounts received from 1099-MISC)*** $__________
13. Returns and allowances (*refunds to customers*) if included in Gross Income figure above:……………………………………………………………...$__________

Cost of Goods Sold- (if applicable)

14. Method used to value closing inventory:
    ( ) Cost ( ) Lower of cost or market ( ) Other (**attach explanation**)
15. Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ( ) Yes ( ) No If '**Yes**,' attach explanation
    Exclude inventory purchased/used for personal use!

16. **Inventory** at beginning of year: (**if different from last year's closing inventory, attach explanation)**…………………………………………………………….…$__________
17. **Purchases** (cost of items for resale to customers)………………….$__________
18. **Cost of Contract Labor**(do not include wages paid to employees) $__________
19. **Cost of Materials and supplies**……………………………………$__________
20. **Inventory at end of year** (cost of items **unsold** as of December 31, 2023)….$__________

Miscellaneous Business Income:

21. **Other Income** (ex: federal/state gas tax credit/refund, state sales tax allowance) $___________

*(Report business **operating expenses** on next page)….*

Small Business Income/Expenses SECTION 8

Business Operating Expenses:

22. Advertising……………………………………………………….$____________
23. Bad debts from sales or services (***if included in gross income reported)***.. $____________
24. Car and truck expenses (**complete vehicle worksheet on next page**)………………………
25. Commissions and fees……………………………………………$____________
26. Depletion ………………………………………………………… $____________
27. Equipment, Furniture, Machinery, or Tools (***complete asset worksheet on page 21)…***
28. Employee benefit programs………………………………………$____________
29. Insurance (example: business liability, workman's comp)…………… ……….$ ______________
30. Interest:
    a. Mortgage (paid to banks, on business property.) ………………………$____________
    b. Other (business loans, business credit cards, etc)……………………….$____________
31. Legal and professional services…………………………………… . $ ____________
32. Office expenses (example: Letterhead, stationary, paper, pens, etc.)………… $ ____________
33. Pension and profit-sharing plans…………………………………….$ ____________
34. Rent or lease:
    a. Vehicle and machinery…………………………………………..$ ____________
    b. Other business property (example: Office, storage, land, etc.) …$ ____________
35. Repairs and maintenance (*excluding vehicles)*………………………… $ ____________
36. Supplies (not included in '**cost of goods sold'**)…………………… $ ____________
37. Taxes & Licenses:
    a. FICA and Medicare ('**matching'** payroll taxes, paid on behalf of employees) $___________
    b. Federal Unemployment Taxes (FUTA)…………………………. $_____________
    c. State Unemployment Taxes…………………………………… .$____________
    d. Tangible Business Property Taxes (paid to local city/county)……….$____________
    e. License (*Occupational, etc)*……………………………………… $____________
38. Travel/Out of town (airfare, lodging, rental cars, taxi, etc.)…………………..$____________
39. Meals and Entertainment………………………………………… $____________
    (Number of days you were *out of town* 'overnight' on business):…… ________*days*
40. Utilities (electric, gas, water, heat, etc.) "**Do not include your home."** $___________
41. Wages (**employee**)…………………………………………………. $___________
42. Employment credits ('Jobs Credit')…………………………………….. .$___________
43. **Other Expenses:**
    a. Bank service charges/credit card fees……………………………$__________
    b. Business phone and long distance…………………………………..$__________
    c. Cellular phone (___% used for business)? **Total expense** for year:. $__________
    d. Dues and business publications/subscriptions……………………. . $__________
    e. Education (*tuition, books; business related to maintain or improve existing business*.)
       (**Do not** include education expenses incurred to start your business)$__________
    f. ___________________________________….………………… $__________
    g. ___________________________________….………………… $__________
    h. ___________________________________…..……………… $__________

Business Vehicle Expense Worksheet:

		Vehicle #1	Vehicle #2	Vehicle#3
44.	Make & model of vehicle………	_________	_________	_________
45.	Do you own or lease vehicle?…..	_________	_________	_________
46.	Date first used for business:……	__/__/____	__/__/____	__/__/____
47.	Type of vehicle (car, truck, etc.)….	_________	_________	_________
48.	Total miles driven for the year…..	_________	_________	_________
49.	Business miles driven for year…	_________	_________	_________
50.	Commuting miles driven/year…..	_________	_________	_________
51.	Other personal miles driven……	_________	_________	_________
52.	Is another vehicle available for Personal use?…………………..	__yes __no	__yes __no	__yes __no
53.	Was the vehicle available for personal use during 'off-duty' hours?…..	__yes __no	__yes __no	__yes __no
54.	Was the vehicle used primarily by a more than 5% owner or related person?…..	__yes __no	__yes __no	__yes __no
55.	Did you use more than one vehicle simultaneously (at the same time) for your business?………………..	__yes __no	__yes __no	__yes __no

56. Is there evidence to support the business use claimed?……… __yes __no

57. If '**Yes**,' is the evidence written?………………………………__yes __no

---

Actual Vehicle Expenses:

(Do not complete if taking the "Standard Mile Allowance")

		Vehicle #1	Vehicle #2	Vehicle #3
58.	Gas, oil, repairs, insurance……	$_______	$________	$________
59.	Vehicle registration fees………	$_______	$________	$________
60.	Vehicle **lease** payments (year)….	$_______	$________	$________
61.	Date lease began:………………	__/___/__	__/___/___	___/___/__
62.	Period (term) of lease…………	____(yrs)	____(yrs)	____(yrs)
63.	Parking fees and tolls…… ……	$_______	$________	$________
64.	Interest paid on vehicle…………	$_______	$________	$________
65.	Vehicle purchase date…………	__/__/___	__/___/___	__/___/___
66.	Vehicle purchase price/basis……	$________	$________	$________
67.	Date vehicle was sold:…………	___/__/___	__/___/___	___/___/__
68.	Sales price of vehicle (**if sold**)…	$________	$________	$________
69.	Expenses of sale (advertising, etc.)	$________	$________	$________

Equipment and Other Assets Purchases for Business:

70. If you purchased any "assets" such as **computers, software, office equipment, furniture, tools,** or **machinery** for use in your business during the past year, complete the following:

Date Purchased:	Asset:	Price:	Percent of Business use:
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%
___/___/23	________________________	$________	__________%

Note: ***(If you converted personal property items to business use, under the heading 'Date Purchased,' indicate date when asset was first used for business and, under the heading 'Price', indicate fair market value of asset on date of first business use)***

Business Use of Your Home:

71. Did you maintain an office in your home that was used **regularly** and **exclusively** for your business including administrative or mgmt. functions? ( ) Yes ( ) No

72. Was your office in home the **principal place** of business and used for any business purpose including for the storage of inventory or product samples? ( ) Yes ( ) No

73. Was your office in home the place where you **met** or **dealt** with your patients, clients or customers in the normal course of your trade or business? ( ) Yes ( ) No

*(If you answered '**Yes**' to questions #71and #72, (or) #73, complete **Home Office** Section on next page.)*

Home Office Deductions for Business:

74. Total square feet of office area in home…………………_________sq. ft.
75. Total square feet of entire home…………………………_________sq. ft.
76. Was your home used for child day care business? ( ) Yes ( ) No

(If '**yes**', complete the following):

a. Number of hours per day used for day care…………………..__________
b. Number of days per week used for day care…………………._________
c. Number of weeks used for day care during 2023.……………._________

77. What percent (%) of your gross business income is derived from the **business use of your home**?…………………… (____%)

KEY: **(a) Direct** column = expenses the ONLY apply 100% to your Home Office
(b) Indirect column = expenses that benefit the **entire** house **including** office

		(a) **Direct**	(b) **Indirect**
78.	**Interest** paid on first mortgage………………	$________	$_________
79.	**Interest** paid on 2nd mtg./home equity loans.	$________	$_________
80.	**Real Estate Taxes** paid on home……………	$________	$_________
81.	**Homeowner's Insurance**…………………..	$________	$_________
82.	**Renter's Insurance**…………………………	$________	$_________
83.	**Repairs and Maintenance**…………………	$________	$_________
84.	**Utilities** (electric, gas, water, & heat)………………	$________	$_________
85.	**Rent** paid (during period of "office use"-total amt) ..	$________	$_________
86.	**Other** expenses:		
	____________________________……………	$________	$_________
	____________________________……………	$________	$_________

87. **Date first used** "office in your home"………………………… ___/___/___
88. **Cost of home** (purchase price plus improvements)……………$_________
89. **Land Value** (at time of purchase)…………………………… $_________
90. **Home Improvements** made last year: (Date, Description & Amount)
(Do not include amounts for painting, maintenance, or repairs here)

___/___/23	________________________________	$_________
___/___/23	________________________________	$_________
___/___/23	________________________________	$_________
___/___/23	________________________________	$_________
___/___/23	________________________________	$_________

Rental Property Income / Expenses — **SECTION 9**

Type of Real Estate:

1. Description: (ex. **Single family home, condo, duplex)** and Property Address:

   A) ____________________ ____
   B) ____________________ ____
   C) ____________________ ____
   D) ____________________ ____

2. Owner of Property: (**Taxpayer, Spouse, or Joint**)……A____ B____ C____ D____
3. Enter your ownership percentage **(if less than 100%)**...A____ B____ C____ D____
4. Number of days personally used during the year……….. ..A____ B____ C____ D____
5. Did you actively & materially participate in the operation of each rental property during the tax year?..A____ B____ C____ D____
6. **Date** you ceased renting or **sold** this property:………..A____ B____ C____ D____

	Income:	**(A)**	**(B)**	**(C)**	**(D)**
7.	Rents received (*total for year*)	$_______	$_______	$_______	$_______
8.	Royalties received……………...	$_______	$_______	$_______	$_______
	Expenses:				
9.	Advertising……………………..	$_______	$______	$______	$_______
10.	Auto Mileage (log required)………	______mi	______mi	______mi	______mi
11.	Travel (airfare, lodging)…………..	$_______	$______	$______	$_______
12.	Cleaning and maintenance……..	$_______	$______	$_______	$_______
13.	Commissions…………………	$_______	$______	$_______	$_______
14.	Insurance………………………	$_______	$______	$_______	$_______
15.	Legal & professional fees……..	$_______	$______	$_______	$_______
16.	Management fees…………….	$_______	$______	$_______	$_______
17.	Mortgage interest……………..	$_______	$______	$_______	$_______
18.	Other interest………………….	$_______	$______	$_______	$_______
19.	Repairs (*fix items*)……………	$_______	$ ______	$_______	$_______
20.	Supplies………………………	$_______	$_______	$_______	$_______
21.	Taxes (*real estate*)…………….	$_______	$_______	$_______	$_______
22.	Utilities………………………	$_______	$_______	$_______	$_______
23.	Other: (*list*)				
	a. ______________________	$________	$_______	$_______	$_______
	b. ______________________	$________	$_______	$_______	$______
24.	**Date first available for rent:**	___/___/___	___/___/___	___/___/___	___/___/___
25.	Original purchase price:…………	$_______	$_______	$_______	$_______
26.	Original land value:………….…..	$_______	$_______	$_______	$_______

27. Improvements: (2023) Ex: (**Construction, Additions, Carpet, Furniture, & Appliances)**

		Date				
a.	___________	__/__/23	$_______	$_______	$_______	$_______
b.	___________	__/__/23	$_______	$_______	$_______	$_______
c.	___________	__/__/23	$_______	$_______	$_______	$_______

Farm Income / Expenses **SECTION 10**

A. Name of proprietor: ________________________ Social Security # ____________

B. Principal product *(crop or activity)* _______________ Employer ID # _____________

C. Accounting method: **(1)** ( ) Cash **(2)** ( ) Accrual

D. ***Did you actively & 'materially participate' in operation of this business during*** *2023*?_______

Farm Income:(Report sales of livestock held for **draft, breeding, sport** or dairy purposes on page 4)

1. Sales of livestock and other items you bought for resale……………..$_________
2. Cost or other basis of livestock & other items reported on line 1… $_________
3. Sales of livestock, produce, grains, & other products you raised……..$_________
4. Total cooperative distributions from Form(s) **1099-PATR**…………..$_________
5. Agricultural program payments received……………………………..$_________
6. Amount of Commodity Credit Corporation (**CCC**) loans received…..$_________
7. Amount of (**CCC**) loans forfeited or repaid with certificates………...$_________
8. **a** Crop insurance proceeds & certain disaster payments received in 2023 $_______
   b *Do you elect to (defer) insurance or payments received to year 2024*? _______
9. Custom hire (machine work) income………………………………$_________
10. Other income (*including federal & state gasoline or fuel tax credit or refund*)………..$_________

Farm Expenses:

11. Car/Truck (***see vehicle worksheet, pg. 20)***…….
12. Chemicals……………………..$_______
13. Conservation expenses………..$_______
14. Custom hire (machine work)…….$_______
15. Depreciation (**see asset worksheet, pg 21**)…..
16. Employee benefit programs…..$_______
17. Feed purchased………………..$_______
18. Fertilizers & lime……………..$_______
19. Freight & trucking……………$_______
20. Gasoline, fuel, & oil (*equipment*)$_______
21. Insurance (*equipment, liability, etc*)$_______
22. Interest:
    A Mortgage (*excluding home*)…..$_______
    B Other (*business loans, equip., etc*)$_______
23. Labor hired (*wages/commissions*)..$_______
24. Pension/profit sharing.. $_______
25. Rent or Lease:
    a Vehicles, equipment.. $_______
    b Other *(land, animals, etc*) $_______
26. Repairs/maintenance….$________
27. Seeds and plants……. $________
28. Storage/warehousing….$________
29. Supplies purchased…. $________
30. Taxes (*excluding home*).$________
31. Utilities (*excluding home*)$_______
32. Veterinary, breeding….$_______
33. Other expenses:
    a________________.....$______
    b ________________…$______
    c ________________…$______

Farm Vehicle Expenses:

		Vehicle #1	Vehicle #2	Vehicle #3
34.	Make & model of vehicle……….	_________	_________	_________
35.	Do you own or lease vehicle?…..	_________	_________	_________
36.	Date first used for farming:……..	___/___/__	___/___/__	___/___/__
37.	Type of vehicle (*car, truck, etc.*)……	_________	_________	_________
38.	Total miles driven for year………	_________	_________	_________
39.	Business miles driven for year…..	_________	_________	_________
40.	Commuting miles driven/year……	_________	_________	_________
41.	Other personal miles driven………	_________	_________	_________
42.	Is another vehicle available for personal use?………………….	___yes ___no	__yes __no	__yes __no
43.	Was the vehicle available for personal use during 'off-duty' hours?…	___yes ___no	__yes __no	__yes __no
44.	Was the vehicle used primarily by a more than 5% owner or related person?….	___yes ___no	__yes __no	__yes __no
45.	Did you use more than one vehicle simultaneously (*at the same time*) for your farming operation?……..	___yes ___no	__yes __no	__yes __no

46. Is there evidence to support the business use claimed?…………..__yes __no

47. If **'Yes,'** is this evidence written?…………………………………__yes __no

Actual Vehicle Expenses: (Do not include if taking the "Standard Mile Allowance")

		Vehicle #1	Vehicle #2	Vehicle #3
48.	Gas, oil, repairs, insurance……….	$________	$________	$________
49.	Vehicle registration fees…………	$________	$________	$________
50.	Vehicle **lease** payments (year)…..	$________	$________	$________
51.	Date lease began: ………………..	___/___/__	__/___/___	___/___/__
52.	Period (term) of lease……………	______(yrs)	_____(yrs)	_____(yrs)
53.	Parking fees and tolls…………….	$________	$________	$________
54.	Interest paid on vehicle…………..	$________	$________	$________
55.	Vehicle purchase date:……………	__/___/__	___/___/__	___/___/__
56.	Vehicle purchase price/basis……..	$________	$________	$________
57.	Date vehicle was sold:……………	___/___/__	___/___/__	___/___/__
58.	Sales price of vehicle (***if sold***)…….	$________	$________	$________
59.	Expenses of sale (*advertising, etc.*)…	$________	$________	$________

Farm Income / Expenses **SECTION 10**

Equipment and Other Assets Purchased for Farm:

60. If you purchase any farm "assets" such as equipment, machinery, tractors, farm buildings, or barns during the past year complete the following:

Date Purchased:	Asset:	Price:	Percent of Business use:
__/__/23	________________________________	$ __________	____________%
__/__/23	________________________________	$ __________	____________%
__/__/23	________________________________	$ __________	____________%
__/__/23	________________________________	$ __________	____________%
__/__/23	________________________________	$ __________	____________%
__/__/23	________________________________	$ __________	____________%
__/__/23	________________________________	$ __________	____________%
__/__/23	________________________________	$ __________	____________%

Note: ***(If you converted personal property items to 'farm' use, under the heading 'Date Purchased', indicated date when asset was first used for farm operation and, under the heading 'Price', indicate fair market value of asset on date of first 'farm' use)***

College Expenses & Additional Comments **SECTION 11**

1. Amount of **student loan interest** paid during 2023 (Higher Education) $__________

2. Amount of "qualified" **college tuition expenses** paid for or on behalf of **taxpayer, spouse, or dependent during** 2023 ***Re: Hope Credit/Lifetime Learning Credit, Tuition Deduction, etc.)***

Student: ____________________Date of Freshman Year:___/___/____Tuition:$__________

Student: ____________________Date of Freshman Year:___/___/____Tuition:$__________

Student: ____________________Date of Freshman Year:___/___/____Tuition:$__________

Student: ____________________Date of Freshman Year:___/___/____Tuition:$__________

3. State 529 Plan Contributions: (Name of Sponsoring Plan:_________) $__________

Additional Information and Comments: (Use additional piece of paper if necessary)

____
____
____
____
____

IAS Tax Institute
PO Box 915109, Longwood, FL 32791

Tax Return Preparation Fee Schedule

Description of Service	Service Price
Form 1040 - U.S Individual Income Tax Return	$50.00
Form 1040X - Amended U.S. Individual Income Tax Return	$150.00
Schedule A - Itemized Deductions	$40.00
Schedule B - Interest & Dividend Income ($5.00 per entry, $40 minimum)	$40.00
Schedule C - Profit or Loss From Business	$125.00
Schedule D - Capital Gains & Losses	$60.00
Schedule E - Supplemental Income & Loss	$60.00
Schedule E - Rental Income	$40.00
Schedule E - Page 2	$40.00
Schedule EIC - Earned Income Credit	$50.00
Schedule F - Farm Income & Expenses	$125.00
Schedule SE - Self-Employment Tax	$40.00
Form 2106 - Employee Business Expenses	$40.00
Form 2441 - Child & Dependent Care Expenses	$40.00
Form 3903 - Moving Expenses	$40.00
Form 4562 - Depreciation and Amortization	$60.00
Form 4797 - Sales of Business Property	$40.00
Form 4835 - Farm Rental Income and Expenses	$40.00
Form 5329 - Additional Tax/Penalties on Retirement Plan Distributions	$40.00
Form 6251 - Alternative Minimum Tax- Individuals	$60.00
Form 6252 - Installment Sale Income	$40.00
Form 8283 - Non-cash Charitable Contributions	$60.00
Form 8582 - Passive Activity Loss Limitations	$40.00
Form 8606 - Nondeductible IRA Contributions, Distributions, & Basis	$40.00
Form 8829 - Expenses for Business Use of Your Home	$40.00
Form 8863 - Education Credits	$40.00
Form 8867 – Paid Preparer Due Diligence Checklist	$40.00
Form 8889 - Health Savings Accounts	$40.00
Form 8917 - Education Tuition & Fees Deduction	$40.00
Form 8949 - Sales and Other Dispositions of Capital Assets ($12.00 per entry, $60 minimum)	$60.00
Form 8962 - Premium Tax Credit (PTC)	$60.00
Form 8965 - Health Coverage Exemptions	$60.00
Form 8995 - Qualified Business Income Deduction	$40.00
All Other Forms/Schedules	$40.00
State Return (Each)	$99.00

CORPORATIONS/PARTNERSHIPS/TRUSTS	
Form 1120 or 1120S - Corporate Tax Return (each)	$699.00
State Corporation Tax Return	$199.00
Form 1065 - U.S. Partnership Tax Return (each)	$699.00
Form 1041 - U.S. Income Tax Return for Estates & Trusts (each)	$699.00
Additional bookkeeping and or “organization time” billed per hour @	$60.00