

## General Information

		Yourself	Spouse
First name			
Last name			
Address			
County			
Home telephone number			
Work telephone number			
E-mail address			
Social security number *			
Occupation *			
Date of birth – <b>REQUIRED</b> *			

\* Complete only if not provided with or different from last year's tax return.

## Dependents (Complete only if different from last year's tax return)

Name	Age at 12/31/23 *	Social security number **	Relationship	# mos lived with you	Income over \$1250?	Full time student?
					Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
					Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
					Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
					Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
					Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
					Yes <input type="checkbox"/>	Yes <input type="checkbox"/>

\* No child credit is allowed for a dependent who has reached age 17, but may qualify for earned income credit if income is low.

\*\* A social security number is required for all dependents.

## Wages and Salaries

Number of different W-2 forms enclosed:				Complete the following only if <input type="text"/> W-2 forms are not enclosed:		
HWJ	Employer	Gross wages	Fed income tax	FICA tax	State tax	Local tax

## LLC, Partnership, Estate, Trust, S Corporation Income

Number of schedule K-1 forms enclosed		<input type="text"/>
I am missing or awaiting some additional K-1's. (Name missing K-1's on Page C12.)		Yes <input type="checkbox"/> No <input type="checkbox"/>
I incurred unreimbursed expenses in connection with partnership business. (Attach details)		Yes <input type="checkbox"/> No <input type="checkbox"/>

## Interest and Dividend Income

Number of 1099-INT and 1099-DIV forms enclosed:

*Complete the following only for interest and dividend income that is not reported on enclosed 1099-INT and 1099-DIV. While exempt from federal income tax, state and municipal bond interest must be reported on your return. We also need it to calculate state income tax and tax on social security income.*

HWJ	Div/Int	Name of payer	Amount

*For seller-financed mortgage of a personal residence, list buyer's address and social security number.*

Municipal bond interest from home state	
Municipal bond interest from other states	

Did you buy or sell publicly traded bonds? <i>(If yes, enclose copies of brokerage confirmation slips because they list accrued interest.)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did you have a bank account, securities account, or other financial account, or signature authority over an account in a foreign country?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Were you a distributee from, the grantor of, or transferor to a foreign trust?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

## Capital Gains and Losses (Use trade date)

HWJ	# shares	Description	Date bought	Date sold	Sale price	Cost
			/ /	/ /		
			/ /	/ /		
			/ /	/ /		
			/ /	/ /		
			/ /	/ /		
			/ /	/ /		
			/ /	/ /		
			/ /	/ /		
			/ /	/ /		
			/ /	/ /		

## Miscellaneous Income

State income tax refund received	
Alimony received ( <i>pre-2019 divorce agreements</i> )	
Unemployment compensation	
Social security income – yourself – gross	
Social security income – yourself – medicare premium deducted	
Social security income – spouse – gross	
Social security income – spouse – medicare premium deducted	
<b>Other income – state nature and source</b> ( <i>e.g. Pensions, IRA's, annuities, nonemployee compensation (Form 8919), jury duty, disability income, installment sales income, etc.</i> )	

## Adjustments To Income

Alimony paid ( <i>pre-2019 divorce agreements, excluding child support</i> )							
Educator classroom expenses ( <i>each K-12 grade teacher can fully deduct the first \$250</i> )							
Forfeited interest penalty on savings withdrawal							
Individual retirement account – yourself							
Individual retirement account – spouse							
Are you a participant in your employer's pension or profit sharing plan (even if not vested)?	<table border="1"> <tr> <td>Yourselves</td> <td>Yes <input type="checkbox"/></td> <td>No <input type="checkbox"/></td> </tr> <tr> <td>Spouse</td> <td>Yes <input type="checkbox"/></td> <td>No <input type="checkbox"/></td> </tr> </table>	Yourselves	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Spouse	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Yourselves	Yes <input type="checkbox"/>	No <input type="checkbox"/>					
Spouse	Yes <input type="checkbox"/>	No <input type="checkbox"/>					
<i>A nonworking or noncovered spouse may be eligible for a deductible IRA contribution if joint income is under \$228,000.</i>							
Do you want to make an IRA contribution, if deductible?	<table border="1"> <tr> <td>Yourselves <input type="checkbox"/></td> <td>Spouse <input type="checkbox"/></td> </tr> </table>	Yourselves <input type="checkbox"/>	Spouse <input type="checkbox"/>				
Yourselves <input type="checkbox"/>	Spouse <input type="checkbox"/>						
Do you want to make a nondeductible regular IRA or Roth IRA contribution?	<table border="1"> <tr> <td>Yourselves <input type="checkbox"/></td> <td>Spouse <input type="checkbox"/></td> </tr> </table>	Yourselves <input type="checkbox"/>	Spouse <input type="checkbox"/>				
Yourselves <input type="checkbox"/>	Spouse <input type="checkbox"/>						
Do you or your employer maintain a Health/Medical Savings Account? ( <i>If yes, submit details on contributions made by you or your employer, and any distributions received.</i> )	<table border="1"> <tr> <td>Yes <input type="checkbox"/></td> <td>No <input type="checkbox"/></td> </tr> </table>	Yes <input type="checkbox"/>	No <input type="checkbox"/>				
Yes <input type="checkbox"/>	No <input type="checkbox"/>						
Did you receive distributions from Long Term Care insurance? ( <i>If yes, submit details on amount received, number of days of long term care, and cost of care.</i> )	<table border="1"> <tr> <td>Yes <input type="checkbox"/></td> <td>No <input type="checkbox"/></td> </tr> </table>	Yes <input type="checkbox"/>	No <input type="checkbox"/>				
Yes <input type="checkbox"/>	No <input type="checkbox"/>						

**NOTE: Do not bother with itemized deductions unless they will exceed \$27,700 married (\$13,850 single). Deduction for taxes is generally limited to \$10,000 (potential \$20,000 married joint with income under \$500,000 is pending in Congress for 2023 only, H.R. 7160), so you will need significant home mortgage, investment interest, charitable contributions, and medical (in excess of 7.5 percent of income) deductions to reach \$27,700/\$13,850. Some states allow itemized deductions when standard deduction is claimed on the federal return. Georgia does not and requires using a low \$7,100/\$5,400 Georgia standard deduction, when federal standard is used.**

## Medical

See NOTE at bottom of page 23C3

Do not complete below if less than 7.5% of income. Please do not attach a detailed list of expenses.

Health insurance \*

Long Term Care insurance

Medical expenses: prescription drugs, insulin, doctors, dentists, nurses, hospitals, labs  
(net of insurance reimbursements)

Transportation and lodging (incl parking, tolls & auto @ 22 cents. [21 cents in 2024])

\* 100% of health insurance is deductible for self-employed and S corp. shareholders (without regard to the 7.5% limit). You must complete this section if you received distributions from a Medical Savings Account or Health Savings Account.

**Contributions** – TAX COURT has ruled that you can lose a deduction for any \$250 or more contribution for which you lack a receipt *PRIOR TO FILING* your tax return (not due date).

Planning Point: Write checks for \$249, rather than \$250.

See NOTE at bottom of page 23C3

Total cash contributions (Political contributions are not deductible. Please do not attach a detailed list of each contribution unless requested.)

Total noncash contributions (IRS may impose negligence and overvaluation penalties for claiming more than the fair market value of noncash contributions.) See [www.satruck.org/donation-value-guide](http://www.satruck.org/donation-value-guide) for help with valuing noncash donations.

If noncash contributions total more than \$500, complete all items:

	Charity's name and address	Description of donated property	Fair market value
A			
B			

	Date contributed	Date acquired	How acquired	Your cost	Method used to determine fair market value
A					
B					

## Volunteer Work

Number of miles driven (14 cents/mile. Do not include as business mileage on Page C7)	miles
Parking and tolls	
Other (Describe)	

Do you have all required charity receipts in your possession?

Yes ☐

No ☐

Not sure ☐

You are required to obtain written acknowledgment for any single or series of cash and noncash contributions to any one charity which aggregates \$250 or more, and a bank record or receipt to substantiate all monetary gifts to charity, regardless of amount. Contributions for which you received something in return (e.g., dinner or prize) are only partially deductible. Raffles, auctions and the like are generally non-deductible. Contributions of clothing and household items must be "in good used condition or better." **Volunteer charity mileage is still 14 cents per mile for 2023 (and 2024).**

**Taxes** – Total real/property/income/sales tax deduction is limited to \$10,000. See NOTE at bottom of page 23C3. (A bill pending in Congress (H.R. 7160) might increase the 2023 tax deduction to \$20,000 for married filing joint.)

Real Estate on Residence	
Real Estate – Other (Describe)	
Personal Property/Ad Valorem Tax (automobile, etc. exclude the GA \$20 tag and \$1 mailing fee)	
<b>Other Taxes *</b>	

\* You may deduct either state sales tax OR state and local income tax, but not both. If you live in a state imposing income tax, you will benefit from the state income tax deduction, ignoring sales tax. The sales tax deduction may be maximized by totaling your checkbook and credit card records for actual expenditures on sales taxable items (separately stating a car, boat, or other big-ticket item). For sales tax, make (and keep) an adding machine tape of taxable expenditures and write the gross total above.

## Estimated Income Taxes Paid

	Federal	State
2022 4 <sup>th</sup> estimate, if paid in 2023 – State only		
Balance paid in 2023 with 2022 tax return or extension – State only		
1 <sup>st</sup> 2023 estimate (due 4/18/23)		
2 <sup>nd</sup> 2023 estimate (due 6/15/23)		
3 <sup>rd</sup> 2023 estimate (due 9/15/23)		
4 <sup>th</sup> 2023 estimate (due 1/16/24) paid State before 1/1/24 <input type="checkbox"/> after 12/31/23 <input type="checkbox"/>		
Did you pay each installment on or before its due date? (If not, explain on Page C12.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

## Child Care Expenses

Name and address of child care provider	SSN or EIN	Amount paid in 2023
Number of qualifying children (under age 13) and disabled dependents cared for in 2023		
If you or your spouse was a full time student for at least 5 months during 2023, enter number of months		
If you or your spouse were disabled during 2023, enter number of months		

## Home Mortgage Interest Paid (home equity loan no longer deductible)

HWJ	If paid to an individual, list his name, address and social security number.		
Do your home mortgages exceed \$750,000 (\$1 million, pre-2018 mortgage)?			Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you refinance your home in 2023? (If yes, please submit a copy of the closing statement or home equity loan statements.) <b>Be sure to consult with us before refinancing or taking a new mtge.</b>			Yes <input type="checkbox"/> No <input type="checkbox"/>

## Student Loan\* & Investment Interest (Stock, real estate, etc.)

Note: Interest paid on funds borrowed for personal purposes (automobile, credit card, etc.) is not deductible.

HWJ			

\* If your income is under \$175,000 married filing jointly (\$85,000 single), you may be eligible to deduct up to \$2,500 of interest on loans for higher education expenses for yourself, your spouse, or anyone who was your dependent when the loan originated.

## Miscellaneous Itemized Deductions (very limited deductibility)

Miscellaneous itemized deductions, including unreimbursed employee expenses, are allowed only in excess of 2% of income. If your expenses (including automobile on Page C7) are minimal, you may not need to complete this section.

Safe deposit box rental		Gambling losses (to extent of gambling winnings reported)*	
Investment counseling		Impairment-related work expenses *	
Tax return preparation fee			
Business and investment publications			
IRA custodian fees (if paid separately by check, not by deduction to IRA account)			

\* Not subject to 2% limitation

**Note:** Miscellaneous deductions subject to the 2% limitation are not deductible from 2018 through 2025.

**Note:** Unreimbursed employee business expenses, including **employee** auto expenses, are considered miscellaneous deductions. Miscellaneous deductions are no longer deductible after 2017 if they were subject to the 2% limitation on adjusted gross income. Complete this section only for purposes of Schedule C or E, or if you were a reservist, performing artist, or had impairment work-related expenses.

## Automobile Expenses \* (Complete only if you use your car in a self-employment business)

<i>Note: Commuting mileage is not deductible.</i>		<b>Vehicle 1</b>	<b>Vehicle 2</b>
<b>1</b>	Date vehicle placed in service	/ /	/ /
<b>2</b>	Total mileage during 2023		
<b>3</b>	Business mileage		
<b>4</b>	Average daily round-trip commuting distance		
<b>5</b>	Do you (or your spouse) have another vehicle available for personal purposes?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>6</b>	If your employer provided you with a vehicle:		
	a. Is personal use allowed during off duty hours?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	b. Did he include fair rental value on your W-2?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>7</b>	Do you have evidence to support your deduction? *	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	If yes, is the evidence written? *	Yes <input type="checkbox"/>	No <input type="checkbox"/>
		<b>Vehicle 1</b>	<b>Vehicle 2</b>
<b>8</b>	Gasoline, oil, repairs, tires, etc.		
<b>9</b>	Insurance		
<b>10</b>	Tags and licenses (report Ad Valorem Tax on Page C5)		
<b>11</b>	Vehicle rental		
<b>12</b>	Other (Describe)		
<b>13</b>	Did you buy or lease a new car or truck? (If yes, attach a copy of the invoice.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Report automobile interest expense on Page C10, line 16b if self-employed.  
The 2023 standard mileage rate is 65.5 cents per mile. (Will be 67 cents per mile in 2024.)

## Employee Business Expenses \* (See note at top of page. If you are self-employed, use Page C10 instead)

<b>1</b>	<del>Parking, tolls and local transportation (train, cabs, bus, etc.) *</del>		
<b>2</b>	<del>Travel expenses while away from home overnight (lodging, airplane, car rental, taxi, etc) *</del>		
<b>3</b>	<del>Meals (entertainment is no longer deductible, but separately stated meals are) *</del>		
<b>4</b>	<del>Business gifts (up to \$25 per recipient) *</del>		
<b>5</b>	Union dues	Small tools and job supplies	
	Uniforms and laundry	Business telephone	
	Resumes and job search	Mileage between 1 <sup>st</sup> and 2 <sup>nd</sup> jobs	mi
	Professional dues		
	Home office (attach details)		

\* To avoid penalties, IRS requires that you have written or "other corroborating evidence" supporting these deductions.

## Education Credits and Deduction (for income up to \$180,000 married joint, \$90,000 single)

- ♦ Credits may be claimed for self, spouse, or dependent.
- ♦ Only tuition and fees (not room, board, books, etc.) qualify, provided they were not paid by scholarship grants.

Student's name	Institution	Amount

## Household Employment Taxes (If you paid domestic workers, housekeepers, or babysitters)

Did you pay any one household employee over \$2,600 during 2023?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did you pay all household employees over \$1000 in a 2022/2023 calendar quarter?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Total cash wages paid		
FICA tax withheld		
Federal income tax withheld		

## Sale or Exchange of Residence (Complete if you bought or sold a residence)

Did you purchase a residence? (If yes, attach a copy of the closing statement and mortgage documents.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did you sell a residence? (If yes, attach a copy of the closing statement of the sale.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Were any rooms in either old or new residence rented or used for business purposes at any time? (If yes, explain on Page C12.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

## Residential Energy Credits [IRC §25D - Form 5695]

List expenses for residential solar electric, solar water heater, wind or geothermal installed during 2023 on Page C12.



## Rental and Royalty Income or Loss *(Must forward all 1099s received to preparer)*

**Did you or a family member use the rental property for more than 14 days during 2023?**

<b>Property A</b>		Yes <input type="checkbox"/>
<b>Property B</b>		Yes <input type="checkbox"/>
<b>Property C</b>		Yes <input type="checkbox"/>
<b>Property D</b>		Yes <input type="checkbox"/>

		<b>Property A</b>	<b>Property B</b>	<b>Property C</b>	<b>Property D</b>
<b>3</b>	Rents received				
<b>4</b>	Royalties received				

### Expenses

<b>5</b>	Advertising				
<b>6</b>	Auto and travel				
<b>7</b>	Cleaning and maintenance				
<b>8</b>	Commissions				
<b>9</b>	Insurance				
<b>10</b>	Legal and other professional fees				
<b>11</b>	Management fees				
<b>12</b>	Mortgage interest paid to banks				
<b>13</b>	Other interest				
<b>14</b>	Repairs				
<b>15</b>	Supplies				
<b>16</b>	Taxes				
<b>17</b>	Utilities				
<b>18</b>	<b>Other (List)</b>				

## Improvements or Dispositions Associated with Rental Property

*Enclose closing statements for any properties bought, sold, or refinanced in 2023.*

<b>Description</b>	<b>Date</b>	<b>Cost (or sold)</b>

## Profit or (Loss) from Sole Proprietorship

Main business activity *											
Business name and address *		Employer ID Number *									
1a	Gross receipts or sales (Must forward all 1099s received to preparer)										
1b	less: Returns and allowances										
6	Other income (Describe)										
Report all car and truck expenses (except interest) on Page C7, even if less than 2% of income.											
8	Advertising		24a	Travel							
10	Commissions		24b	Meals and entertainment							
11	Contract labor		25	Utilities							
14	Employee benefits		26	Wages							
15	Insurance **		27	Other expenses (Describe)							
16a	Mortgage interest paid banks		27a								
16b	Automobile interest		27b								
16c	Other interest		27c								
17	Professional fees		27d								
18	Office expense		27e								
19	Retirement plans		27f								
20a	Rent/lease— vehicle/machine/equipm't		30	Home office (if not claiming \$5/sq ft std deduction)							
20b	Rent/lease — other business property			Insurance							
21	Repairs and maintenance			Electric / gas / water							
22	Supplies			Repairs & maintenance							
23	Taxes and licenses										

\* Complete only if different from last year's return, or if you report more than one business.

\*\* Report health insurance on Page C4, even if less than 10% of income.

**Note: Beginning in 2018**, business entertainment is nondeductible, except for certain business meals with a current or potential customer, client, consultant, or similar business contact.

## Cost of Goods Sold and/or Operations

1	Inventory at beginning of year	
2	Purchases (less cost of items withdrawn for personal use)	
3	Cost of labor	
4	Materials and supplies	
5	Other costs (Describe)	
7	Inventory at end of year	

## Fixed Asset Purchases or Dispositions

Description	Date	Cost (sold)

## Questions (Supply details for any yes answers on Page C12.)

*If this is the first year we are preparing your return, submit copies of your 2021 and 2022 returns.*

1	Do you expect your 2024 Federal taxable income to be much different from 2024? (If yes, explain; e.g. increase or decrease in income, deductions, or dependents.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2	Did you contribute toward a Georgia Qualified Education Credit? (Attach Form IT-QEE-SSO1); Or other state credit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3	Did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? (eg. bitcoin, etherium, etc.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4	Did you convert a regular IRA to a Roth IRA, or receive any distributions from a pension, profit sharing, or other retirement plan during the year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5	Did you establish any Section 529 or Section 530 education IRAs?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6	Did you make a major financing arrangement (e.g., refinance home or large loan)? (Attach copy of documents.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7	Did you redeem series EE/I U.S. savings bonds to pay tuition for higher education?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
8	Did you incur expenses for adoption, whether or not successful? [Form 8839]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9	Did your employer pay you an expense allowance (a) for which you did not account fully to your employer, and (b) of which you were not required to return any payments not spent for business expense? (e.g., car or uniform allowance)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10	Were you notified of an adjustment to any prior year's tax return? (Attach a copy of the notice, if not previously sent to us.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
11	Did you receive or exercise any stock purchase options offered by your employer? (Attach a copy of Form 3921 provided by employer.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
12	Does anyone owe you money which you have been unable to collect and which has become a bad debt, or did any stocks or bonds you own become worthless?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
13	Did you purchase an electric vehicle, home solar or other energy improvements?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
14	Did you purchase gasoline, oil, or special fuel for non-highway business use vehicles (farm machinery, boat, airplane, etc.)? [Form 4136]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
15	Did you make total gifts to any one individual exceeding \$17,000 for the year? (Annual gift exclusion rises to \$18,000 in 2024.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
16	Did you receive (a) gifts or bequest from <i>foreign</i> sources aggregating over \$18,567 or (b) any distributions from a foreign trust? [Form 3520 – IRC §6039F]	Yes <input type="checkbox"/>	No <input type="checkbox"/>
18	Did you have any foreign financial assets (bank/brokerage accounts, securities, business, partnership, bonds or contracts) exceeding <b>\$10,000</b> at any time during 2023, including any beneficiary interest in a foreign trust? (Need all details.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
19	Approximately how many years ago was your will last revised? (2017/19 tax laws can create negative consequences in existing will tax provisions.)	2018-2023 <input type="checkbox"/>	2011-2017 <input type="checkbox"/> pre-2011 <input type="checkbox"/>
18	Should we photocopy and return this organizer to you?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

## Notes, Comments, Explanations, and Additional Information

[illegible]