



Dear Client:

Enclosed is your tax organizer to use in gathering the information necessary to prepare your 2022 income tax returns.

Organizer

Your income tax returns are prepared from information you furnish to us; therefore, we encourage you to complete the organizer as best you can. We may follow up with you to clarify the information or request additional documentation. We assume the information is accurate and we do not audit or independently verify the data submitted.

The questions in the beginning of the organizer identify any changes in your personal situation and any related tax impact. Select information from your 2021 return is preprinted in the far right column for your reference and comparison purposes only.

Timing & Fees

It is very important that we receive your information as early as possible which helps us to serve you in an efficient manner. The filing deadline this year is April 18, 2023. **If all the necessary information has not been received by March 16, 2023, a request for an extension of time may be needed to complete your income tax returns.** If an extension of time is required, any tax that may be due with the returns must be paid with the extension. Any tax not paid by the original filing deadline is subject to interest and late payment penalties.

Our firm has been successfully navigating mounting challenges, from availability and expectations of staff to the need for extensive training to stay abreast of the quickly evolving tax rules and regulations. Given all these factors, we have found it necessary to increase our standard billing rates accordingly. In some cases, this difficult decision may result in a fee increase of up to fifteen percent.

Documents

The IRS continues to match information returns with amounts reported on tax returns. To ensure accuracy, please include all original tax documents and forms such as W2s, 1099s and closing statements as well as any tax notices received during the year.

Updated Information

In the organizer, be sure to review and update if necessary your contact information in the Attention Requested and Client Information sections as well as update your bank account information listed in the Direct Deposit/Electronic Payment section.

Please contact us with any questions completing the organizer or to discuss any other tax or accounting need. We look forward to working with you and, as always, we value your continued loyalty and trust.

Very truly yours,

Porter & Sack, CPAs

Tax Year 2022



Dear Client:

We are pleased to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the tax services we will provide. By sending us the information for the preparation of your tax returns, you and all parties referenced in this letter will agree to the terms of our engagement. The engagement between you and our firm will be governed by the terms of this agreement. Please read this letter carefully and if you have any questions concerning this letter, terms, conditions or limitations, please contact us.

Engagement Objective and Scope

We will prepare your 2022 federal and any required resident state individual income tax return that we prepared last year. You are responsible for informing us if you have a tax filing obligation in another state(s)/locality. If so, please complete the Schedule of Additional Tax Returns below. All returns will be prepared from the information you provide. If based on this information we believe you have a filing obligation in any other state(s)/locality, we will contact you for approval to prepare such tax return(s).

This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS, state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

We will not audit or otherwise verify the data you provide to us, although we may ask you to clarify certain information. Our engagement does not include any procedures designed to detect errors, fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters.

This engagement is limited to the professional services outlined above.

CPA Firm Responsibilities

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”) and U.S. Treasury Department Circular 230 (“Circular 230”). It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement. We will not make any management decisions or perform management functions on your behalf.

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

Arguable positions

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided that we have a reasonable belief that there is substantial authority for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials. Tax reference materials include but are not limited to, the Internal Revenue Code (“IRC”), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability, including but not limited to, additional tax, penalties, interest, and related professional fees you may incur.

Confidentiality

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct and billed in accordance with the fees outlined below.

Tax planning services

Tax planning services are not within the scope of this engagement.

Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, and we agree to represent you, we will confirm this engagement in a separate Agreement.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return’s due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check this box.

Third-party requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns unless you provide authorization.

Tax advice

During the preparation of your tax returns or in response to your request(s), we may provide you with tax advice concerning matters that are not the subject of this engagement letter. This tax advice and communication is beyond the scope of tax return preparation and is not included in the fees for tax return preparation. The fees for this advice will be based on the terms below.

Reliance on others

If you wish to take a tax position based upon the advice of another tax advisor, we must comply with Circular 230, §10.37(b) and AICPA SSTS No. 1 and related Interpretations 1-1 and 1-2, which requires the position to meet the “realistic possibility,” “substantial authority,” or “more likely than not” standard, as applicable. You agree to obtain a written statement from the advisor confirming the standard that should apply so the position may be properly disclosed. If additional research or disclosure is required, you agree to pay for the additional charges necessary to complete the disclosure or research.

Substantial understatement penalties

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or have an adequate disclosure of the item. To fulfill the adequate disclosure requirement, you may be required to attach to your tax return a completed Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement, which discloses all relevant facts.

You agree to advise us if you wish to disclose a tax treatment on your return. If you request our assistance in identifying or performing further research to ascertain if there is substantial authority for the proposed position to be taken on the tax item(s) in your returns, and we agree to perform the research, then the fees for this will apply as stated below. It is your responsibility to contact us if additional assistance is required.

Client Responsibilities

Attached is an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You must complete the income tax organizer with accurate and complete information. Income from all sources, including those outside the U.S., is required to be reported.

Online access to information

To the extent you provide our firm with access to electronic data via a local or online database from which we will download your information, you agree that the data is accurate as of the date and time you authorize it to be downloaded.

Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

Federal tax law requires us to retain copies of tax returns we prepare, and other documents related to our tax services for varying time periods. However, we do not retain your original records so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use. Our current policy (which we may revise at any time and in our sole discretion) is to retain copies of tax returns and certain related workpapers for ten years after the return is filed, subject to casualties beyond our control.

Gift tax returns

The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2022, is \$16,000 per taxpayer. You are responsible for informing us if gift tax returns are required to be filed.

State and local filing obligations

On June 21, 2018, the U.S. Supreme Court reversed the long-standing physical presence nexus standard in *South Dakota v. Wayfair, Inc. et. al.* This decision significantly changes the landscape of sales and use tax compliance, especially for online sellers. If you wish to understand the impact of the decision on your business, please so advise and, if necessary, we will confirm this in a separate Agreement.

U.S. filing obligations related to foreign investments

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will discuss with you.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR"). Failure to timely file the required forms may result in substantial civil and/or criminal penalties. You agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year. The foreign reporting requirements are very complex. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

Foreign filing obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

Digital Assets

The IRS considers digital assets (e.g., virtual currency such as Bitcoin, non-fungible tokens, virtual real estate and similar assets) as property for U.S. federal income tax purposes. As digital assets such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may be subject to tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

Ultimate responsibility

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically. In the event that you do not wish to have your tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Timing of the Engagement and Extensions of Time to File Tax Returns

We expect to begin our services upon receipt of the completed tax organizer and all relevant documents. Due to the high volume of tax returns prepared by our firm, you must provide the information needed to prepare the tax returns at least 30 days prior to the due date. Failure to do so may result in the inability to complete your returns by the original filing due dates. If we apply for an extension of time to file because you have not provided us all the information on a timely basis needed to prepare the tax returns by the original due date, you agree to hold us harmless from any consequences arising from any extension. We do not file extensions automatically. If you want us to request an extension, you must notify us in writing no later than 10 days prior to the return's due date. It may also become necessary to apply for an extension if there are unresolved issues or delays in processing. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

Penalties and Interest Charges

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

Professional Fees

Our fees for this tax services engagement will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement involved, degree of responsibility assumed and skills required, plus expenses, including internal and administrative charges. Such charges will be based upon several factors including the complexity of the work performed, the nature of services to be provided, the work product to be completed and the experience level of the individuals that will be assigned to the engagement as well as the timely delivery, availability, quality and completeness of your records. All invoices are due and payable upon receipt.

If the above terms and conditions are in accordance with your understanding and are acceptable to you, our preparation of your individual tax returns will constitute your acceptance of the terms and conditions outlined above whether or not you file the returns we prepare and deliver to you. We want to express our appreciation for this opportunity to work with you.

Porter & Sack, CPAs, S.C.

Porter & Sack, CPAs, S.C.

Schedule of Additional Tax Returns

Taxpayer (self, child, parent, business entity, etc)

Additional Returns (state, gift, 1099 Misc., etc)

ATTENTION REQUESTED

Please provide us with your preferred email address that we should use for email communications. All sensitive electronic data will be transferred via an encrypted secure email or our client portal.

If there are circumstances in which you do not want us to provide information via email, please let us know. If you have any questions about this request for your email address, please contact us.

PREFERRED EMAIL ADDRESS: _____@_____

ADDITIONAL EMAIL ADDRESS: _____@_____

PRINTED NAME: _____

SIGNATURE: _____

DATE: _____

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Porter & Sack CPAs SC
1232 Fourier Dr Ste 100
Madison WI 53717
 Telephone number: **608-233-8333**
 Fax number: **608-238-4161**
 E-mail address: **frontdesk@pscpas.com**

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2022 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2020 or 2021) ...	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

Please add, change or delete information for 2022.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Spouse Contact Information	Home phone.....		
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Taxpayer Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		
Spouse Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		

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Please add, change or delete information for 2022.

DEPENDENTS

	Dependent	Dependent	
First name.....			<p>Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent</p> <p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			

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Miscellaneous Questions**PERSONAL INFORMATION**

Yes

No

Did your marital status change during the year?

Did your address change during the year? If so, please adjust input page.

Could you or your spouse be claimed as a dependent on another person's tax return for 2022?

DEPENDENTS

Were there changes in individuals living in your home in 2022?

Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2022?

Did your children age 18 or under, or your full-time college student children age 23 or under, as of December 31, 2022 have investment income, stock or mutual fund sales in 2022 in excess of \$1,150? If yes, please provide details and tax documents related to all your children's 2022 income.

INCOME

Did you receive unreported tip income in 2022?

Did you cash Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse or your dependents in 2022?

Did you receive disability income or unemployment compensation in 2022? If yes, please circle applicable income and provide details.

Did you have foreign income or pay foreign taxes in 2022?

Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, online gambling account, or other financial account in 2022? If yes, you may have additional reporting requirements on your foreign accounts. Please indicate in the Schedule of Additional Tax Returns located in the attached Engagement Letter if you need assistance completing these additional forms.

PURCHASES, SALES AND DEBT

Did you start a business or farm, purchase rental or royalty property or acquire an interest in a partnership, S corporation, trust or REMIC in 2022?

Did you purchase, trade-in or dispose of business assets such as furniture, equipment, vehicles, real estate or convert personal assets to business use in 2022?

Did you buy or sell stocks, bonds or other investment property in 2022? If so, complete the Capital Gains & Losses section.

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Miscellaneous Questions

PURCHASES, SALES AND DEBT - CONTINUED

Yes

No

Did you have debts canceled or forgiven in 2022? If yes, please provide relevant details & related Form(s) 1099-C.

Did anyone owe you money which became noncollectable in 2022? If yes, please provide relevant detail.

ENERGY-EFFICIENT PURCHASES

Did you make any personal residence energy-efficient purchases in 2022? If yes, please include copies of related invoices, a copy of the manufacturer's tax credit certification and the below information:

Energy-efficient product _____ Total costs _____
Date installed _____

Did you make a qualified plug-in electric vehicle purchase in 2022? If yes, please include a copy of the manufacturer's tax credit certification and related purchase information.

RETIREMENT PLANS

Did you receive a distribution from a retirement plan - 401(k), IRA, ROTH, SEP, SIMPLE, other Qualified Plan in 2022? If yes, complete the Pensions, IRA Distributions section in this organizer.

Did you make a contribution to a retirement plan, NOT already reported on your Form W-2, 401(k), IRA, ROTH, SEP, SIMPLE, or other Qualified Plan in 2022? If yes, provide details and complete the Adjustments to Income section in this organizer.

Did you transfer or rollover an amount from one retirement plan to another retirement plan in 2022? If yes, provide details.

Did you convert part or all of your Traditional, SEP or SIMPLE IRA or Qualified Plan including 401(k) and 403(b) plans to a ROTH IRA in 2022? If yes, provide details.

Did you receive retirement distributions or acquire an interest in a retirement plan due to a death in 2022? If yes, complete the Pensions, IRA Distributions section in this organizer.

If you are age 70 ½ or older, did you instruct a Qualified Charitable Distribution to be directly transferred from your IRA to an eligible charity in 2022? If so, please indicate the total amount donated \$ _____

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Miscellaneous Questions

HEALTH CARE INSURANCEYes
No

Did you receive the IRS document Form 1095-A (Health Insurance Marketplace Statement). If so, please attach.

Did you receive a federal health insurance premium assistance credit or subsidy through the insurance marketplace in 2022? If yes, please provide the amount of the credit or subsidy received in 2022 \$ _____ and attach details and tax documents related to all your dependents' 2022 income.

Wisconsin Resident Only - Did you or your spouse's employer pay for all or a portion of your premiums for medical care insurance, dental insurance and catastrophic health insurance for you, your spouse or your family in 2022?

Wisconsin Resident Only - If you answered YES to the above question did your employer offer a pretax plan in which you participated in 2022 making your portion of the medical insurance premiums paid not subject to income and payroll tax during the year?

Wisconsin Resident Only - Did you or your spouse pay personally, not through an employer, all or a portion of your premiums for medical care insurance, dental insurance and catastrophic health insurance for you, your spouse or your family in 2022? If paid personally and not through an employer, please provide total premiums for medical care insurance, dental insurance and catastrophic health insurance for you, your spouse or your family in 2022 \$ _____.

HSAs, LONG-TERM CARE AND LIFE INSURANCE PLANS

Did you, your spouse or your employer contribute to a health savings account (HSA) on your behalf in 2022? (Do not include health flex spending plans here.) If yes, how much? Employee portion \$ _____ Employer portion \$ _____ Is it a family coverage plan or individual plan? (Circle one)

Did you receive health savings account (HSA) distributions in 2022 (Do not include health flex spending plans here.)? If yes, how much \$ _____? Please let us know if any 2022 HSA distributions were NOT for qualified medical expenses.

Did you pay long term health care (LTC, elder care) insurance premiums in 2022? Amount paid on behalf of:
Taxpayer \$ _____ Spouse \$ _____

Did you receive payments under a long-term care (LTC, elder care) insurance contract or receive accelerated death benefits from a life insurance policy in 2022? Amount Received: \$ _____ Please include Form 1099-LTC.

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Miscellaneous Questions**ITEMIZED DEDUCTIONS**Yes
No

Did you incur a loss as a result of a federally declared disaster in 2022? If yes, provide relevant details including insurance reimbursement received or expected.

Did you purchase or sell your principal home or second home in 2022? If yes, please provide the sale and/or purchase closing statement.

Did you have a home equity line of credit in 2022? Interest related to the line of credit proceeds used to buy, build or improve your home remain deductible. Interest related to personal living expenses such credit card debt or auto purchases are no longer deductible.

If you answered YES to the above question. Does your line of credit include personal living expenses? If yes, please provide additional details including the amount of loan proceeds used for personal expenses.

ESTIMATED TAXES

If you have an overpayment of 2022 taxes, do you want the excess applied to your 2023 estimated tax instead of being refunded?

Did your bank account information change within the last twelve months. If yes and you would like direct deposit of your tax refunds, please provide bank name, type of account, account number and routing number in the Direct Deposit & Estimates section of this organizer.

Do you expect your 2023 taxable income and withholdings to be generally the same as 2022? If different, complete the estimated tax section in this organizer detailing your reasons why.

EDUCATION

Did you/your spouse incur out of pocket classroom expenses including PPE working as a teacher, instructor, counselor, principal or aide for grades K-12, spent at least 900 hours as an educator during the school year? Amount of unreimbursed expenses in 2022: \$_____.

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program in 2022? If yes, amount received \$_____.

Of the amount received, how much was used for qualified higher education expenses? (Tuition, fees, books, room & board for half time students in a degree program.) Amount of higher education qualifying expenses \$_____.

Of the amount received, how much was used for qualified tuition for elementary or secondary public, private or religious school? (Limit: \$10,000/student/tax year). Amount of elementary or secondary school tuition \$_____.

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Miscellaneous Questions

EDUCATION - CONTINUED

Yes No

Were you or your dependent (age 23 or under on December 31, 2022) enrolled in any college, university or vocational school to acquire or improve job skills?

(- Circle one -)

Student #1 Name _____ More than half-time / less than half-time

Student #1 Name of college or university school attended _____

Student #1 Tuition Paid during 2022 \$ _____ (Include Form 1098-T)

Student #1 Amount paid for books, fees & supplies \$ _____

Did Student #1 complete the 4th year of college by January 1, 2022? Yes / No

(- Circle one -)

Student #2 Name _____ More than half-time / less than half-time

Student #2 Name of college or university school attended _____

Student #2 Tuition Paid during 2022 \$ _____ (Include Form 1098-T)

Student #2 Amount paid for books, fees & supplies \$ _____

Did Student #2 complete the 4th year of college by January 1, 2022? Yes / No

MISCELLANEOUS

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

Taxpayer: Yes / No Spouse: Yes / No (Circle all applicable)

May the IRS discuss this return with the preparer? Note that unless you indicate otherwise, this will be checked "Yes" on your tax return.

Was your home rented out or used for business in 2022?

Did you engage the services of any household employees in 2022?

Were you notified or audited by either the IRS or a state taxing agency?

Did you or your spouse make gifts to one individual that totaled more than \$16,000 (\$32,000 for married couples) or gifts to a trust in 2022? If yes, please provide relevant details.

Did you receive (as a reward, award or payment for property or service), sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset) in 2022? If yes, please provide relevant details.

WISCONSIN INFORMATION

Did you pay rent on your home or apartment in 2022?

Amount \$ _____

Was your heat included in your rent? Yes / No Please circle one.

Do you wish to make a donation on your Wisconsin income tax return to the:

Note: donations will decrease WI refund or increase WI amount due.

Endangered Resources \$ _____ Military Family Relief \$ _____

Cancer Research \$ _____ Second Harvest/Feeding America \$ _____

Veterans Trust Fund \$ _____ Red Cross WI Disaster Relief \$ _____

Multiple Sclerosis \$ _____ Special Olympics Wisconsin \$ _____

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Miscellaneous Questions

WISCONSIN INFORMATION - CONTINUED

Yes

No

Did you contribute to a Wisconsin EDVEST or Tomorrow Scholars' education savings account for 2022 for a child, grandchild, niece or nephew or authorized beneficiary?

Total 2022 contributions given for Student #1: \$ _____
Student #1 Name _____
Account Owner _____

Total 2022 contributions given for Student #2: \$ _____
Student #2 Name _____
Account Owner _____

Total 2022 contributions given for Student #3: \$ _____
Student #3 Name _____
Account Owner _____

Did you pay private school tuition for your elementary or secondary school age dependent to an eligible institution in 2022? (Do not include tuition paid by college savings plans below)

Total 2022 tuition and mandatory books paid for Student #1: \$ _____
Student #1 Name _____
Student #1 Grade on 1/1/2022 _____
School Name _____
School Address _____
School FEIN _____

Total 2022 tuition and mandatory books paid for Student #2: \$ _____
Student #2 Name _____
Student #2 Grade on 1/1/2022 _____
School Name _____
School Address _____
School FEIN _____

Did you or your spouse purchase tangible personal property in 2022 from an out-of-state seller on which no sales tax was charged and the property is stored, used or consumed in Wisconsin? Examples of out of state purchases include Internet, mail order and foreign travel declaration purchases.

If yes, WI sales tax is due on these purchases.
Amount of 2022 purchases subject to WI sales tax: \$ _____

If you check no, you are certifying to the Wisconsin Department of Revenue that WI sales tax is not due on any 2022 purchases. Please note this certification will be indicated as such on your 2022 Wisconsin return. If this question is not completed, we will assume you do not owe use tax on 2022 purchases and will check the box on the Wisconsin tax return certifying that no use tax is due.

Please enter all pertinent 2022 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

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

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2022 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2022 Voucher Amount
Overpayment applied from 2021				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2022 Voucher Amount
Overpayment applied from 2021				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 **Type of Account**

1 = Savings
2 = Checking

2 **Type of Investment**

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

2022

1040

US

Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2022 information.

APPLICATION OF 2022 OVERPAYMENT (7.1)

If you have an overpayment of 2022 taxes, do you want the excess refunded? or applied to 2023 estimate?

Other (please explain): _____

2023 ESTIMATED TAX INFORMATION

Do you expect your 2023 taxable income to be different from 2022? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2023 withholding to be different from 2022? Yes No

If "yes" explain any differences: _____

7.1

2022	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2022 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2021 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/22	2021 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE							

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2021 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

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

	2022 Amount	TS	2021 Amount
Total gambling losses			
Winnings not reported on Form W-2G			

10, 13.1, 13.2

2022	1040	US	Miscellaneous Income	14.1
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Please enter all pertinent 2022 amounts and attach all 1099-MISC, 1099-NEC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2022 Amount		2021 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5) ...				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Income subject to S/E tax:				

Other income (1099-MISC, box 3, 8, 1099-NEC, box 1)				

TAX WITHHELD (not entered elsewhere)				
Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

Please add, change or delete 2022 information as appropriate.
Be sure to attach all 1099-G forms.

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

2022 1099-G Amount

No. <input style="width:40px;" type="text"/>	Name of payer			
	1=spouse			
	Unemployment compensation:			
	Total received (Box 1)			
	2022 Overpayment repaid			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2) ..			
	1=city or local income tax refund			
	Tax year for box 2 if not 2021 (Box 3)			
	Federal income tax withheld (Box 4)			
	RTAA payments (Box 5)			
	Taxable grants:			
	Federal taxable amount (Box 6)			
	State taxable amount, if different			
	Farm amounts:			
Agriculture payments (Box 7)				
1=agriculture payments are from conservation reserve program ..				
Market gain (Box 9)				
Number of farm				
1=box 2 is trade or business income (Box 8)				
State income tax withheld (Box 11)				

No. <input style="width:40px;" type="text"/>	Name of payer			
	1=spouse			
	Unemployment compensation:			
	Total received (Box 1)			
	2022 Overpayment repaid			
	State and local refunds:			
	State and local income tax refund, credit or offsets (Box 2) ..			
	1=city or local income tax refund			
	Tax year for box 2 if not 2021 (Box 3)			
	Federal income tax withheld (Box 4)			
	RTAA payments (Box 5)			
	Taxable grants:			
	Federal taxable amount (Box 6)			
	State taxable amount, if different			
	Farm amounts:			
Agriculture payments (Box 7)				
1=agriculture payments are from conservation reserve program ..				
Market gain (Box 9)				
Number of farm				
1=box 2 is trade or business income (Box 8)				
State income tax withheld (Box 11)				

Please enter all pertinent 2022 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2022 Amount		2021 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2022 payments from 1/1/23 to 4/15/23				

ROTH IRA CONTRIBUTIONS

	2022 Amount	2021 Amount
	Taxpayer	Spouse
Roth IRA contributions you made or expect to make (1=maximum) (\$6,000/\$7,000 if 50 or older)		
Contributions made to date		

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2022 Amount		2021 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)				
Defined benefit contributions you expect to make				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)				
Plan contribution rate if not .25 (.xxxx)				
Individual 401k: SE elective deferrals (except Roth) (1=max.)				
Individual 401k: SE designated Roth contributions (1=max.)				
SIMPLE contributions:				
Self-employed SIMPLE contributions you made or expect to make (1=maximum)				
Employer matching rate if not .03 (.xxxx)				
1=nonelective contributions (2%)				
Contributions made to date				

ADJUSTMENTS TO INCOME

	2022 Amount		2021 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Self-employed health insurance:				
Total premiums (excluding long-term care)				
Long-term care premiums				
Student loan interest paid (1098-E, box 1)				
Educator expenses (kindergarten thru grade 12)				
Jury duty pay given to employer				
Expenses from rental of personal property				
Other adjustments to income:				

	Taxpayer		Spouse	
		2021 amt:		2021 amt:
Alimony paid:				
Date of divorce or sep. agreement				
Recipient's first name				
Recipient's last name				
Recipient's SSN				
Amount paid				

**Please enter all pertinent 2022 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.**

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2022 Amount	TS	2021 Amount
Prescription medicines and drugs			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven (1/1/22 - 6/30/22)			
Medical miles driven (7/1/22 - 12/31/22)			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2022 estimates are automatic.)

State income taxes - 1/22 payment on 2021 state estimate			
State income taxes - paid with 2021 state return extension			
State income taxes - paid with 2021 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/22 payment on 2021 city/local estimate			
City/local income taxes - paid with 2021 city/local extension			
City/local income taxes - paid with 2021 city/local return			

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)			
Use taxes paid on 2022 purchases			
Use taxes paid with 2021 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

Real estate taxes - principal residence:			

Real estate taxes - held for investment :			

Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...			
Foreign income taxes			
Other taxes:			

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

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

2022 Amount

TS

2021 Amount

Table with 3 columns: 2022 Amount, TS, 2021 Amount. Includes lines for reporting mortgage interest and points.

Home mortgage interest not reported on Form 1098:

Form for reporting home mortgage interest not reported on Form 1098, including fields for payee's name, SSN, address, city, state, ZIP code, region, postal code, and country.

Table with 3 columns: 2022 Amount, TS, 2021 Amount for home mortgage interest not reported on Form 1098.

Points not reported on Form 1098:

Table with 3 columns: 2022 Amount, TS, 2021 Amount for points not reported on Form 1098.

Mortgage insurance premiums on post 12/31/06 contracts (Box 4)

Table with 3 columns: 2022 Amount, TS, 2021 Amount for mortgage insurance premiums.

Investment interest (interest on margin accounts):

Table with 3 columns: 2022 Amount, TS, 2021 Amount for investment interest.

Passive interest

Table with 3 columns: 2022 Amount, TS, 2021 Amount for passive interest.

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

CASH CONTRIBUTIONS

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

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

Contributions by cash or check:

Table with 3 columns: 2022 Amount, TS, 2021 Amount for cash contributions to churches, schools, hospitals, and other charitable organizations.

Volunteer expenses (out-of-pocket)

Number of charitable miles

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

Contributions by cash or check:

Table with 3 columns: 2022 Amount, TS, 2021 Amount for cash contributions to veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations.

Volunteer expenses (out-of-pocket)

Number of charitable miles

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

2022 Amount	TS	2021 Amount

30% limitation (see above):

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

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

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

Union and professional dues

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

Investment expense:

Tax return preparation fee

Safe deposit box rental

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

