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ACT FINANCIAL AND TAX SERVICES, LLC  
1200 SUMMER STREET, SUITE 107  
STAMFORD, CT 06905  
203-327-5010

## **2022 TAX ORGANIZER**

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**This tax organizer has been prepared for your use in gathering the information needed for your 2022 tax return.**

**To save you time, selected information from your 2021 tax return has been entered in this organizer. Please line through any information that does not apply to your 2022 tax return.**

**In some cases, 2021 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.**

**If we may be of further assistance, please contact us at your convenience.**

203-327-5010

**REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER**



## The following is a brief tax overview of some of the key updates

The most significant tax law changes during the year took place in August when the 2022 Inflation Recovery Act (IR Act) was signed into law. It also provided a hefty increase in IRS funding to bolster taxpayer services and enforcement of the tax code. The following are some of the tax breaks from which you may benefit, as well as the strategies we can employ to help minimize your taxable income and resulting federal tax liability for 2022.

**Standard Deduction versus Itemized Deductions.** For 2022, the standard deduction amounts are: \$12,950 (single); \$19,400 (head of household, "HOH"); \$25,900 (married filing jointly "MFJ"); and \$12,950 (married filing separately, "MFS"). If the total of your itemized deductions in 2022 will be close to your standard deduction amount, we should evaluate whether alternating between bunching itemized deductions into 2022 and taking the standard deduction in 2023 (or vice versa) could provide a net-tax benefit over the two-year period.

**Medical Expenses, Health Savings Accounts, and Flexible Savings Accounts.** For 2022, your medical expenses are deductible as an itemized deduction to the extent they exceed 7.5 % of your adjusted gross income. To be deductible, medical care expenses must be primarily to alleviate or prevent a physical or mental disability or illness. They don't include expenses that are merely beneficial to general health, such as vitamins or a vacation. Deductible expenses include the premiums you pay for insurance that covers the expenses of medical care, and the amounts you pay for transportation to get medical care. Medical expenses also include amounts paid for qualified long-term care services and limited amounts paid for any qualified long-term care insurance contract. Depending on what your taxable income is expected to be in 2022 and 2023, and whether itemizing deductions would be advantageous for you in either year, you may want to accelerate any optional medical expenses into 2022 or defer them until 2023.

You may also want to consider health saving accounts (HSAs) if you don't already have one. These are tax-advantaged accounts which help individuals who have high-deductible health plans (HDHPs). If you are eligible to set up such an account, you can deduct the amount you contribute to the account in computing adjusted gross income. For 2022, the annual contribution limits are \$3,650 for an individual with self-only coverage and \$7,300 for an individual with family coverage.

Consider setting aside some of your earnings tax free in a Flexible Spending Account (FSA) so you can pay medical and dental bills with pre-tax money.

**Charitable Contributions.** If you are itemizing deductions, you can maximize the tax benefit of making a charitable contribution by donating appreciated assets, such as stock, instead of cash. Doing so generally allows you to deduct the fair market value of the asset while also avoiding the capital gains tax that would otherwise be due if you sold the asset. It's important to also keep in mind that tax deductions for contributions of appreciated long-term capital gain property may be limited to a certain percentage of your adjusted gross income depending on the amount of the deduction.

If you have an individual retirement account and are 70 1/2 years old and older, you are eligible to make a charitable contribution directly from your IRA. This is more advantageous than taking a distribution and making a donation to the charity that may or may not be deductible as an itemized deduction. If your itemized deductions, including the contribution, are less than your standard deduction, then you receive no tax benefit from making the donation in this manner. By making the donation directly from your IRA to a charity, you eliminate having the IRA distribution included in your income. This in turn reduces your adjusted gross income (AGI). And because various tax-related items are calculated based on your AGI, a reduced AGI can potentially increase your medical expense deduction, reduce the tax on social security income, and reduce any net investment income tax.

**Expenses Incurred While Working from Home.** Although more people are working from home these days, related expenses are not deductible if you are an employee. TCJA eliminated the deductibility of such expenses when it suspended the deduction for miscellaneous itemized expenses that was available before 2018. However, if you are self-employed and worked from home during the year, tax deductions are still available.

**Mortgage Interest Deduction.** If you sold your principal residence during the year and acquired a new principal residence, the deduction for any interest on your acquisition indebtedness (i.e., your mortgage) could be limited. The mortgage interest deduction on mortgages of more than \$750,000 obtained after December 14, 2017, is limited to the portion of the interest allocable to \$750,000 (\$375,000 in the case of MFS). If you have a mortgage on a principle residence acquired before December 15, 2017, the limitation applies to mortgages of \$1,000,000 (\$500,000 in the case of MFS) or less. If you operate a business from your home, an allocable portion of your mortgage interest is not subject to these limitations.

**Interest on Home Equity Indebtedness.** You can potentially deduct interest paid on home equity indebtedness, but only if you used the debt to buy, build, or substantially improve your home. Thus, for example, interest on a home equity loan used to build an addition to your existing home is typically deductible, while interest on the same loan used to pay personal expenses, such as credit card debt, is not.

**Sale of a Home.** If you sold your home this year, up to \$250,000 (\$500,000 for MFJ) of the gain on the sale is excludible from income. This amount is reduced if part of your home was rented out or used for business purposes. Generally, a loss on the sale of a home is not deductible. If you rented part of your home or otherwise used it for business, the loss attributable to that portion of the home is deductible.

**Discharge of Qualified Principal Residence Indebtedness.** If you had any qualified principal residence indebtedness discharged in 2022, you must disclose this on your tax return, however it is not includible in gross income.

**Deductions for Mortgage Insurance Premiums.** You may be entitled to treat amounts paid during the year for any qualified mortgage insurance as deductible qualified residence interest if the insurance was obtained in connection with acquisition debt for a qualified residence.

**Child Tax Credit.** The enhanced child tax credit (CTC) that was available last year was not renewed. Thus, for 2022, for each child under age 17, a CTC of up to \$2,000 credit is available, depending on your modified adjusted income. Also, a \$500 nonrefundable credit is available for qualifying dependents other than qualifying children. Where the credit exceeds the maximum amount of tax due, it may be refundable. The maximum amount refundable for 2022 is \$1,500 per qualifying child. The \$500 credit applies to two categories of dependents: (1) qualifying children for whom a child tax credit is not allowed, and (2) qualifying relatives. The amount of the credit is reduced for taxpayers with modified adjusted gross income over \$200,000 (\$400,000 for MFJ) and eliminated in full for taxpayers with modified adjusted gross income over \$240,000 (\$440,000 for MFJ).

**Dependent Care Credit.** If you incurred expenses to care for a child or another dependent so that you can work, you may be eligible for the child and dependent care credit. This credit is available to individuals who, in order to work or to look for work, have to pay for child care services for dependents under age 13. The credit is also available for amounts paid for the care of a spouse or a dependent of any age who is physically or mentally incapable of self-care. The credit is not available for amounts paid to a dependent or a taxpayer under age 19. Employment-related expenses incurred during any tax year which may be taken into account cannot exceed \$3,000 for one qualifying individual or \$6,000 for two or more qualifying individuals.

**Premium Tax Credit.** A health insurance subsidy is available in the form of a premium assistance tax credit for eligible individuals and families who purchase health insurance through the Health Insurance Marketplace, also known as the "Exchange." The provision is the result of the Patient Protection and Affordable Care Act (PPACA). This credit is refundable and payable in advance directly to the insurer on the Exchange. In the past, individuals with incomes exceeding 400 % of the poverty level were not eligible for these subsidies. As a result of the American Rescue Plan (ARP) Act, the cap was eliminated for tax years beginning in 2021 or 2022 and therefore, anyone can qualify for the subsidy. The percentage of your income paid for a health insurance under a PPACA plan is limited to 8.5 % of income.

**Education-Related Deductions and Credits.** Certain education-related tax deductions, credits, and exclusions from income may be available for 2022. For example, tax-free distributions from a qualified tuition program, also referred to as a Section 529 plan, of up to \$10,000 are allowed for qualified higher education expenses. Qualified higher education expenses for this purpose include tuition expenses in connection with a designated beneficiary's enrollment or attendance at an elementary or secondary public, private, or religious school, i.e. kindergarten through grade 12. It also includes expenses for fees, books, supplies, and equipment required for the participation in certain apprenticeship programs and qualified education loan repayments in limited amounts.

Depending on your modified adjusted gross income for the year, you may also qualify for: (1) an American Opportunity Tax Credit of up to \$2,500 per year for each eligible student; (2) a Lifetime Learning credit up to \$2,000 for tuition and fees paid for the enrollment or attendance of yourself, your spouse, or your dependents for courses of instruction at an eligible educational institution; (3) an exclusion from income for education savings bond interest received; and (4) a deduction for student loan interest.

**Clean Energy Credits.** For 2022, the clean energy tax credits available include (1) residential energy property credits (the nonbusiness energy property credit and the residential clean energy property credit) and (2) vehicle-related credits (the qualified plug-in electric drive motor vehicle credit and the alternative fuel refueling property credit). These credits were significantly expanded by the IR Act, generally beginning after December 31, 2022. As described in more detail below, a change to the credit for purchasing an electric vehicle, requiring the final assembly of the vehicle in the United States, takes effect on August 17, 2022.

For years before 2023, the nonbusiness energy property credit (renamed the energy efficient home improvement credit by the IR Act) is a credit for: (1) 10 % of the cost of qualified energy efficiency improvements installed during the year; and (2) the amount of the residential energy property expenditures paid or incurred during the year. Qualified energy efficiency improvements include the following qualifying products: (1) energy-efficient exterior windows, doors and skylights; (2) roofs (metal and asphalt) and roof products; and (3) insulation. Residential energy property expenditures generally include: (1) energy-efficient heating and air conditioning systems, and (2) water heaters (natural gas, propane, or oil). There is a lifetime limit of \$500 on the total amount of nonbusiness energy property credits that may be claimed. The amount of the credit taken with respect to windows is limited to \$200. The following additional limitations also apply to the nonbusiness energy property credit: (1) \$300 for any item of energy-efficient building property; (2) \$150 for any furnace or hot water boiler; and (3) \$50 for any advanced main air circulating fan.

Beginning in 2023, this credit is increased to 30 % of the costs of all qualified energy efficiency improvements and residential energy property expenditures made during the year. The lifetime credit limitation is replaced with an annual limit of \$1,200. The annual limits for specific types of qualifying improvements are (1) \$250 for any exterior door (\$500 total for all exterior doors), (2)

\$600 for exterior windows and skylights, (3) \$600 for other qualified energy property (including central air conditioners; electric panels and certain related equipment; natural gas, propane, or oil water heaters; oil furnaces; water boilers), and (4) a higher \$2,000 annual limit for heat pumps and heat pump water heaters, biomass stoves, and boilers. The IR Act also added a credit of up to \$150 per year for home energy audits. Roofs no longer qualify for the credit beginning in 2023.

The residential energy efficient property credit (renamed the residential clean energy credit by the IR Act) equals 30% of the cost of certain qualified property installed on or used in connection with your home. For 2022, qualifying properties are: (1) solar electric property, (2) solar water heaters, (3) fuel cell property, (4) small wind turbines, (5) geothermal heat pumps, and (6) biomass fuel property. Biomass fuel property expenditures no longer qualify after December 31, 2022. Battery storage technology expenditures qualify beginning in 2023.

The qualified plug-in electric drive motor vehicle credit may be available if you acquired a qualified electric vehicle and placed it in service this year. For 2022, the amount of the credit is \$2,500, plus an amount based on the battery capacity of the vehicle if the vehicle draws propulsion energy from a battery with at least 5 kilowatt hours of capacity. The credit begins to phase out for a manufacturer's vehicles when at least 200,000 qualifying vehicles have been sold for use in the United States. For instance, Tesla and GM vehicles purchased in 2022 are not eligible for tax credits since those manufacturers have exceeded the 200,000 vehicle threshold.

The IR Act significantly modified the electric vehicle credit. After August 16, 2022, the credit is generally available only for qualifying electric vehicles for which final assembly occurred in North America. Under a transition rule, if you entered a written binding contract to purchase an electric vehicle on or before August 16, 2022, but took possession of the vehicle after that date, you would not be subject to the final assembly requirement. The IR Act also increased the amount of this credit, effective after December 31, 2022. Beginning in 2023, the total credit amount is \$7,500, consisting of \$3,750 for vehicles meeting a critical minerals requirement and \$3,750 for vehicles a battery component requirement. Price limits apply depending on the vehicle type (\$80,000 for vans, SUVs, and pickup trucks; \$55,000 for other vehicles). The credit is also not available to taxpayers with adjusted gross income over \$300,000 (MFJ), \$225,000 (HOH), and \$150,000 (single). Other requirements apply beginning after 2023.

The alternative fuel vehicle refueling property credit is a credit for 30 % of the cost of purchasing qualified alternative fuel vehicle refueling property. This credit initially expired at the end of 2021, but was extended through 2032 by the IR Act. The amount of the credit is limited to a certain dollar amount, which depends on whether the property is used for business or personal purposes. The amount of the credit for business-use property (i.e., depreciable property) is limited to \$30,000. The amount of the credit for personal-use property (i.e., non-depreciable property) is limited to \$1,000.

Beginning next year, the credit allowed with respect to any single item of qualified alternative fuel vehicle refueling property placed in service during the tax year cannot exceed (1) \$100,000 in the case of depreciable property, and (2) \$1,000 in any other case. The definition of qualifying property is expanded to include bidirectional charging equipment and the credit can also be claimed for electric charging stations for two- and three-wheeled vehicles that are intended for use on public roads.

**Retirement Planning.** If you can afford to do so, investing the maximum amount allowable in a qualified retirement plan will yield a large tax benefit. If your employer has a 401(k) plan and you are under age 50, you can defer up to \$20,500 of income into that plan for 2022. Catch-up contributions of \$6,500 are allowed if you are 50 or over. If you have a SIMPLE 401(k), the maximum pre-tax contribution for 2022 is \$14,000. That amount increases to \$17,000 if you are 50 or older. The maximum IRA deductible contribution for 2022 is \$6,000 and that amount increases to \$7,000 if you are 50 or over.

**The following are some strategies we should consider for reducing your business's taxes for 2022.**

**Section 179 Expensing and Depreciation Deductions.** The two business tax deductions that present the best opportunities for reducing your business's taxable income are the Section 179 deduction, where your business can elect to deduct the entire cost of certain property acquired and placed in service during the year, and the bonus depreciation deduction, where 100 % of the cost of business property may be expensed. Under the Section 179 expensing option, your business can immediately expense the cost of up to \$1,080,000 of "Section 179" property placed in service in 2022.

The bonus depreciation rules apply to all businesses unless the business specifically elects out of these rules. An election out might be preferable where a business expects a tax loss for the year and the bonus depreciation would just increase that loss or where it might be advantageous to push depreciation deductions into future years. For example, if the owner of a pass-thru entity to whom these deductions would flow expects to be in a higher tax bracket in future years, such deductions might be of more use in those future years. When applying both the Section 179 deduction and the bonus depreciation deduction to an asset, the Section 179 deduction applies first.

If you need a vehicle for your business, purchasing a sport utility vehicle weighing more than 6,000 lbs, can trigger a bigger deduction than if a smaller vehicle is purchased. This is because vehicles that weigh 6,000 lbs or less are considered listed property and the related first-year deduction is limited to \$19,200 for cars, trucks and vans acquired and placed in service in 2022. For vehicles weighing more than 6,000 lbs, however, up to \$27,000 of the cost of the vehicle can be immediately expensed.

It's worth noting that if you leased a passenger automobile in 2022 with a value of more than \$56,000, the deduction available for that lease expense is reduced. In such cases, you must include in gross income an amount determined by a formula the IRS issues each year.

**Qualified Business Income Passthrough Tax Break.** If you are conducting your business as a sole proprietorship, a partner in a partnership, a member in an LLC taxed as a partnership, or as a shareholder in an S corporation, the qualified business income (QBI) deduction can significantly help reduce taxable income. The QBI deduction allows eligible taxpayers to deduct up to 20 % of their QBI, plus 20 % of qualified real estate investment trust dividends and qualified publicly traded partnership income. A W-2 wage limitation amount may apply to limit the amount of the deduction. The W-2 wage limitation amount must be calculated for taxpayers with a taxable income that exceeds a statutorily-defined amount (i.e., the threshold amount). For any tax year beginning in 2022, the threshold amount is \$340,100 for MFJ returns and \$170,050 for all other returns.

The QBI deduction does not apply to a "specified service trade or business," which is defined as any trade or business involving the performance of services we can help you determine if your business qualifies.

**Rental Real Estate.** If you have any rental real estate activities, it's important to determine if the activity will be considered a passive activity by the IRS. Generally, losses from passive activities are only deductible against passive activity income. A deduction of up to \$25,000 (\$12,500 if MFS) may be allowed against nonpassive income to the extent you actively participate in the rental real estate activities. This deduction is subject to a phaseout for individuals with modified adjusted gross income above \$100,000 (or \$50,000 if MFS). Additionally, you may be eligible for a qualified business income deduction if certain criteria are met, such as the rental activity qualifying as a Section 162 trade or business.

**Substantiation of Vehicle-Related Deductions.** In audits, the IRS tends to focus on deductions taken for vehicle expenses. If not properly substantiated, the deductions are disallowed. Thus, if vehicles are used in any part of your business or business-related activities, your tax records with respect to each vehicle should include the following:

- (1) the amount of each separate expense with respect to the vehicle (e.g., the cost of purchase or lease, the cost of repairs and maintenance, etc.);
- (2) the amount of mileage for each business or investment use and the total miles for the tax period;
- (3) the date of the expenditure; and
- (4) the business purpose for the expenditure.

The IRS will consider the following as adequate substantiation for such expenses: (1) records such as a notebook, diary, log, statement of expense, or trip sheets; and (2) documentary evidence such as receipts, canceled checks, bills, or similar evidence. The records are considered adequate to substantiate the element of a vehicle expense only if they are prepared or maintained in such a manner that each recording of an element of the expense is made at or near the time the expense is incurred.

**Employee Benefits.** One area I would like to discuss with you are the tax and other advantages your business could reap by offering a retirement plan and/or other fringe benefits to employees. By offering such benefits, your business has a better chance of attracting and retaining talented workers which, in turn, reduces the costs of searching for and training new employees. Contributions made to retirement plans on behalf of employees are deductible, your business may be eligible for a tax credit for setting up a qualified plan if you don't have one.

If you haven't already done so, you might consider the establishment of a flexible spending arrangement (FSA). An FSA allows employees to be reimbursed for medical expenses and is usually funded through voluntary salary reduction agreements with the employer. As for employees, they can reap a tax deduction for funds contributed to the HSA, and there is no use-it-or-lose-it limit like there is for most flexible spending arrangements (FSAs). Thus, the funds can grow tax free and be used in retirement.

**New and Modified Tax Credits.** The IR Act modified tax credits for electric vehicles (EVs) and fuel cell vehicles. The law also enacted new tax credits for used and commercial clean vehicles. Multiple factors determine whether an EV purchased in 2022 qualifies for federal tax credits. Many EVs purchased before August 16, 2022, qualify for a tax credit of up to \$7,500 (with smaller amounts available for certain makes and models). Vehicles manufactured by Tesla or General Motors purchased in 2022 are not eligible for tax credits, as they have exceeded the 200,000 vehicle threshold that limits the number of tax credits that can be claimed for vehicles made by a manufacturer.

For vehicles purchased after August 16, 2022, only vehicles for which final assembly occurred in North America qualify. The U.S. Dept. of Energy released a list of model year 2022 and 2023 vehicles with final assembly in North America.

EV purchasers who ordered a vehicle before August 16, 2022, and take delivery of their vehicle at a later date may be able to claim tax credits for vehicles not assembled in North America if they had a written binding contract to purchase the vehicle. Most of the changes to the clean vehicle tax credit are effective starting in 2023, with the exception of the final assembly in North America requirement, mentioned above. Beginning in 2023, EVs qualify only if the vehicle's battery meets certain conditions. The maximum potential credit is the sum of two amounts: the critical mineral amount and the battery component amount.

The IR Act also introduced a new credit for qualified commercial electric vehicles placed into service by the taxpayer after 2022. The amount of credit is 30 % of the cost of the vehicle, up to \$7,500 in the case of a vehicle that weighs less than 14,000 lbs, and up to \$40,000 for all other vehicles.

The energy investment tax credit (ITC) was also extended and could reduce your business's federal tax liability by a percentage of the cost of a solar system installed during the tax year. Solar systems placed in service in 2022 or later, and that began construction before 2033, are eligible for a 30 % ITC or a production tax credit based on a kilowatt-hour formula if they meet certain labor requirements or are under 1 megawatt in size.

**Research and Development Deductions and Credits.** Finally, the provision allowing a deduction for research and development (R&D) expenses expired at the end of 2021. Such expenditures must now be amortized over five years. However,

under the IR Act businesses that engage in certain types of research may qualify for an income tax credit based on its qualified research expenses. The IR Act expanded the amount available for the credit from \$250,000 to \$500,000 for tax years beginning after 2022.

**Safe Harbor Estimated Taxes.** If your income is \$140,000 or higher in the current year and has increased from the prior year you must pay in, via withholding or estimates, 110% of your prior year's tax liability by the fourth quarter estimate date of January 17<sup>th</sup>, 2023, in order meet the IRS and most states safe-harbor rules to avoid penalties and interest. If your income has decreased, you have to have paid in the lesser of 100% of your prior year's tax liability or 90% of your current year's tax liability by the fourth quarter estimate date of January 17<sup>th</sup>, 2023.

**Impact of Future Legislation.** There have been ongoing discussions about a potential last minute end-of-year tax deal, because it is unclear what, if any, tax legislation may be passed before the end of the year, we base our year-end planning on existing tax laws.

**Life Events.** Life events can have a significant impact on your tax liability. For example, if you are eligible to use HOH or surviving spouse filing status, or claim dependents for 2022, but that will change for 2023, your tax rate will go up. Let me know if you have been impacted by a life event, such as a birth or death in your family, the loss of a job or a change in jobs, or a retirement during the year. All of these can affect you tax situation.

Contact us at your convenience if you have questions.

*We hope that you and your loved ones are healthy and safe.*

*Our business is growing because of referrals from clients like you. I appreciate every referral and pledge to deliver the very best in service.*

*If you choose to visit us at our offices:*

*Parking is available on-street, and in any white-lined spaces behind the building as well as in the underground parking garage.*

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O** ACT FINANCIAL AND TAX SERVICES, LLC  
 1200 SUMMER STREET, SUITE 107  
 STAMFORD, CT 06905  
 203-327-5010

**I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.**

Taxpayer Signature	Date
Spouse Signature	Date



1200 Summer Street, Suite 107  
Stamford, Connecticut 06905  
Phone: (203) 327-5010  
Fax: (203) 548-9207  
[www.actcpa.com](http://www.actcpa.com)

## Privacy Policy

Certified Public Accountants, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

We collect non-public personal information about you that is provided to us by you or obtained by us with your authorization.

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your non-public personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.





1200 Summer Street, Suite 107  
Stamford, Connecticut 06905  
Phone: (203) 327-5010  
Fax: (203) 548-9207  
[www.actcpa.com](http://www.actcpa.com)

January 4, 2023

Dear Client,

We wish you a happy, healthy and prosperous New Year.

This letter is to confirm and specify the terms of our engagement with you for the year ended December 31, 2022 and to clarify the nature and extent of the tax services we will provide. We will prepare the individual income tax returns from the information you provide for the year ending December 31, 2022.

*Please sign* this engagement letter and return it to us with your data even if you do not use the complete organizer in gathering your tax information. Signed engagement letters are requested prior to our preparing your returns, sending us your tax data will imply agreement with the terms of our engagement.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You have acknowledged we have provided you with the Organizer Instruction Guide and 2022 Tax Organizer in order to assist you in providing your documents to us. You should retain all documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us however, we may ask for clarification of some information. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We are under no duty to check the information you provide to determine whether you may have a filing obligation with another state or foreign entity. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets or cyber currency trading activity.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation for expenses such as travel, meals and business usage of autos and computers. In preparing your returns, we rely on your representations that we have been informed of all transactions and that you understand and have complied with the documentation requirements for your deductions.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. If needed, amended returns can be prepared as a separate engagement.

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.

The firm may use third-party service providers to assist in preparing your return, but these preparers will not make substantive decisions concerning your return. We remain committed to maintaining the

ACT Financial and Tax Services, LLC  
2022 Tax Preparation Engagement Letter

confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

It is our policy to keep tax return records related to this engagement for three years. However, we will return your original records 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, including potential examination by governmental or regulatory agencies, and banks when refinancing. You acknowledge and agree that upon the expiration of the three year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written, advance authority to make that disclosure. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

Should we receive any request for the disclosure of information from any third party, including a subpoena or IRS summons (some of which may be privileged), except where required by law. Our efforts in responding to such requests will be billable to you as a separate engagement. You agree that we shall be entitled to compensation for our time and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests.

The returns may be selected for review, or requests for additional information, by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services, including our preparation of responses to taxing authority notices you receive are not included in the fees for the preparation of the tax returns.

ACT Financial and Tax Services, LLC  
2022 Tax Preparation Engagement Letter

Our fees for tax services will be billed upon completion of your returns based upon complexity of the work performed and our professional time, plus out-of-pocket expenses. All invoices are due and payable upon presentation. The fee billed will be based on payments to be remitted by cash or check and will already include a 3% cash credit. If you pay by credit card the 3% will be added back to your credit card charge. If for any reason the account is turned over for collection, an additional charge of 33.34% will be added to cover collection costs.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees. You agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us.

We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, or refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. We shall not be liable to you for any damages that occur as a result of our ceasing to render services. You agree to compensate us at our standard billing rates for our time and out-of-pocket expenses through the date of our withdrawal.

We will e-file your returns as required by the taxing authorities. We will provide you with a copy of the income tax return for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with the signed authorization forms indicating that you have reviewed the returns and that, to the best of your knowledge, they are correct. We cannot transmit the returns to the taxing authorities until we have the signed authorization form(s).

The filing deadline for the tax returns is Monday, April 17th. In order for us to have the time to prepare a complete and accurate tax return for you, please provide your information to us by March 23<sup>th</sup>. Our objective is to minimize extensions, however, return data received after March 23<sup>th</sup>, or returns with incomplete information as of that date, are subject to being placed on extension. If extensions are required, an estimate of tax due will be calculated for you to pay with the extension based on the information provided, in order to avoid interest and penalties. The extension will provide you additional time and we look forward to completing your return before the extension deadline of October 16, 2023.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below. We want to express our appreciation for the opportunity to work with you, not only at tax time, but also throughout the year. If you have any questions, please contact us.

Sincerely,

*Cristina Andreana, CPA*

On behalf of ACT Financial and Tax Services, LLC

**Agreed and Accepted by:**

Taxpayer Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse Signature \_\_\_\_\_ Date \_\_\_\_\_

# ORGANIZER INSTRUCTION GUIDE

Kindly read through the pages and confirm and update your current contact information in the organizer. This makes it easier for us to reach you if we have any questions.

Please do not staple your documents, please use clips if needed.

If an account or item listed on the organizer has been closed or does not apply to 2022 cross out or indicate the item is no longer relevant. This will avoid additional time and delays in completing your return.

If we provided you with **tax estimates for 2022**, confirm the amounts preprinted near the end of your organizer are the actual amounts you paid, note any changes. Failure to not provide estimates paid or unpaid, may incur interest and/or penalties. ***We will report that all estimates have been paid timely by you unless you note otherwise.***

If you file in Alabama. California. Illinois. Kansas. Louisiana. New York. Ohio. Virginia and/or Wisconsin, your **driver's license info** is required for **both** taxpayer and spouse: Please include a legible copy (front and back) of your driver's license(s). There is also space to add the information in the Organizer section for Personal Information. **New York** also requires the Document number found on your driver's license.

**The following documents in addition to your completed tax organizer, are required, if applicable, in order to complete your return accurately and completely.**

When providing the required documents listed below, you do not need to fill in all fields on the organizer; we will use the data from respective tax forms.

- Form(s) W-2, including any Forms W-2C.
- Forms 1099 – such as R, NEC, MISC, INT, DIV, B, G, K, C, H, S. Include all pages of the consolidated brokerage form(s) 1099
- Schedules K-1 (federal and states) from LLCs, partnerships, trusts, estates and S Corporations.
- Forms 1095-A, 1095-B, 1095-C, if you have received insurance under the ACA, or received premium tax credits, you may need to go online to access forms from your healthcare provider.
- Copies of all documents marked “Important Tax Information”
- If claiming child tax credit, Head of Household, or EITC, provide proof of residency for your child(ren).
- Tuition credits need additional verification in addition to the Form 1098-T, provide billing statements from the education institution, documenting amounts billed and payments made.
- Any documentation for unusual transactions or those transactions which you are unclear as to where to include in the organizer etc. (for example stock option grants etc.)
- Closing (HUD) statements from the sale, purchase or refinance of real estate.
- Information regarding Foreign Assets, disclosure of foreign assets are very strict if you own any foreign assets, please let us know, this also includes accounts that you may have signatory authority over as well as joint accounts that may be held with family members.
- Cybercurrency trading tax information – if you hold, or trade in virtual currency, please let us know. Also, provide us with complete and accurate realized gain and loss information regarding transactions in, or that have used, virtual currency during the applicable year.
- If you received an IP PIN for identity protection from the IRS, please provide us with the IP PIN for any person on your return that has an IP PIN letter from the IRS.
- If this is our first year preparing returns for you, provide a copy of your prior year federal and state returns, if not previously provided.

If you would like to email us your tax files via Secure Link, please email Denise at [admin@actcpa.com](mailto:admin@actcpa.com) for a link.

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2022

**Questions (Page 1 of 5)**

The following questions pertain to the 2022 tax year. For any question answered Yes, include supporting detail or documents.

**Personal Information:**

	Yes	No
Did your marital status change? .....	<input type="checkbox"/>	<input type="checkbox"/>
Are you married? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, do you and your spouse want to file separate returns? .....	<input type="checkbox"/>	<input type="checkbox"/>
If No, are you in a domestic partnership, civil union, or other state-defined relationship? .....	<input type="checkbox"/>	<input type="checkbox"/>
Can you or your spouse be claimed as a dependent by another taxpayer? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse serve in the military or were you or your spouse on active duty? .....	<input type="checkbox"/>	<input type="checkbox"/>

**Dependents:**

Were there any changes in dependents from the prior year? .....	<input type="checkbox"/>	<input type="checkbox"/>
Note: Include non-child dependents for whom you provided more than half the support.		
Did you or your spouse pay for child care while you or your spouse worked or looked for work? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 18 with unearned income more than \$1,150? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,150? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you adopt a child or begin adoption proceedings? .....	<input type="checkbox"/>	<input type="checkbox"/>
Are any of your dependents non-U.S. citizens or non-U.S. residents? .....	<input type="checkbox"/>	<input type="checkbox"/>

**Healthcare:**

Did you obtain healthcare coverage through the Marketplace? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1095-A.		
If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed as a dependent on another taxpayer's return? .....	<input type="checkbox"/>	<input type="checkbox"/>
Are any of your dependents required to file a tax return? .....	<input type="checkbox"/>	<input type="checkbox"/>



2022

**Questions (Page 2 of 5)**

**2B**

**Healthcare (continued):**

- 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?
- Did you or your spouse have any transactions pertaining to a health savings account (HSA)?    
If you received a distribution from an HSA, include all Forms 1099-SA.
- 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.
- Did you or your spouse receive any distributions from long-term care insurance contracts?    
If Yes, include all Forms 1099-LTC.
- If you or your spouse are 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? \_\_\_\_\_
- If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?    
If Yes, how many months were you covered? \_\_\_\_\_

**Education:**

- Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?
- Did you or your spouse pay any student loan interest?
- Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?
- Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)?    
If Yes, include all Forms 1099-Q.
- If Yes, were the amounts withdrawn used for qualified tuition expenses?

**Deductions and Credits:**

- Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?    
If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.
- Did you or your spouse incur any casualty or theft losses?
- Did you or your spouse make any large purchases, such as motor vehicles and boats?
- Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?
- Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?
- Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)?    
If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes.  
\_\_\_\_\_ Gallons \_\_\_\_\_ Type
- Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?
- Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?



2022

**Questions (Page 3 of 5)**

2C

**Investments:**

	Yes	No
Did you or your spouse have any debts canceled, forgiven or refinanced? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell, exchange, or purchase any real estate? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include closing statements.		
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse engage in any put or call transactions? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the transaction details.		
Did you or your spouse close any open short sales? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell any securities not reported on Form 1099-B? .....	<input type="checkbox"/>	<input type="checkbox"/>

**Retirement or Severance:**

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse turn age 72 and have money in an IRA or other retirement account without taking any distribution? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make a qualified charitable distribution directly from an IRA? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse retire or change jobs? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive deferred, retirement or severance compensation? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enter the date received (Mo/Da/Yr). _____		

**Personal Residence:**

Did your address change? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the new address.		
If Yes, did you move to a different home because of a change in the location of your job? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse claim a homebuyer credit for a home purchased in 2008? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? .....	<input type="checkbox"/>	<input type="checkbox"/>
Are your total mortgages on your first and/or second residence greater than \$750,000? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Did you or your spouse take out a home equity loan? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have an outstanding home equity loan at the end of the year? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? .....	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your mortgagee receive mortgage assistance payments? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1098-MA.		





2022

Questions (Page 4 of 5)

2D

Sale of Your Home:

	Yes	No
Did you sell your home? .....		
Did you receive Form 1099-S? .....		
If Yes, include Form 1099-S.		
Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? .....		
Did you or your spouse ever rent out the property? .....		
Did you or your spouse ever use any portion of the home for business purposes? .....		
Have you or your spouse sold a principal residence within the last two years? .....		
At the time of the sale, the residence was owned by the: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Both		

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$16,000 to any individual? .....		
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? .....		
Did you or your spouse make any gifts to a trust for any amount? .....		
Do you or your spouse have a life insurance trust? .....		
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? .....		
Did you or your spouse forgive any indebtedness to any individual, trust or entity? .....		

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? .....		
Were you or your spouse a grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country? .....		
Did you or your spouse create or transfer money or property to a foreign trust? .....		
Did you or your spouse own any foreign financial assets? .....		
Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments? .....		
Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax? .....		
If Yes, did the corporation cease to be an S corporation? .....		
If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business? .....		
If Yes, did you or your spouse transfer any share of stock in the corporation? .....		



2022

**Questions (Page 5 of 5)**

**2E**

**Miscellaneous:**

	Yes	No
Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,400 during the year for domestic services performed in or around your home to individuals who could be considered household employees? .....		
Did you or your spouse receive unreported tip income of \$20 or more in any month? .....		
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness? .....		
Did you or your spouse engage in any bartering transactions? .....		
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? .....		
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move? .....		
In 2022, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)? .....		
In 2022, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness? .....		
If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness. Date (Mo/Da/Yr) _____		
If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness. Amount _____		

**Additional state pages have been included at the back of the organizer and should be reviewed.**



# Personal Information

**Taxpayer:**

First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ **ON FILE**  
 Social Security Number \_\_\_\_\_

Occupation \_\_\_\_\_ Date of Birth (Mo/Da/Yr) \_\_\_\_\_ Date of Death (Mo/Da/Yr) \_\_\_\_\_

Driver's License or State-Issued ID Number \_\_\_\_\_ Expiration Date (Mo/Da/Yr) \_\_\_\_\_ Issue Date (Mo/Da/Yr) \_\_\_\_\_ State \_\_\_\_\_  Does not expire

Driver's License  State-Issued ID  No Identification

**Spouse:**

First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Occupation \_\_\_\_\_ Date of Birth (Mo/Da/Yr) \_\_\_\_\_ Date of Death (Mo/Da/Yr) \_\_\_\_\_

Driver's License or State-Issued ID Number \_\_\_\_\_ Expiration Date (Mo/Da/Yr) \_\_\_\_\_ Issue Date (Mo/Da/Yr) \_\_\_\_\_ State \_\_\_\_\_  Does not expire

Driver's License  State-Issued ID  No Identification

**Contact Information:**

Street Address \_\_\_\_\_ Apartment Number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP or Postal Code \_\_\_\_\_

Foreign Province or County \_\_\_\_\_

Foreign Country \_\_\_\_\_

Taxpayer Daytime/Work Phone \_\_\_\_\_ Taxpayer Evening/Home Phone \_\_\_\_\_ Taxpayer Foreign Phone \_\_\_\_\_

Taxpayer Cell Phone \_\_\_\_\_ Taxpayer Fax Number \_\_\_\_\_

Spouse Daytime/Work Phone \_\_\_\_\_ Spouse Evening/Home Phone \_\_\_\_\_ Spouse Foreign Phone \_\_\_\_\_

Spouse Cell Phone \_\_\_\_\_ Spouse Fax Number \_\_\_\_\_

Taxpayer Email Address \_\_\_\_\_

Spouse Email Address \_\_\_\_\_

Preferred Method of Contact \_\_\_\_\_

May the IRS or other taxing authority discuss the return with the preparer? .....

Is the taxpayer claimed as a dependent on someone else's tax return? .....

Yes	No		
X			
		<b>Taxpayer</b>	
Yes	No	<b>Spouse</b>	
		Yes	No

Are you considered legally blind per IRS regulations? .....

Do you want to contribute to the Presidential Election Campaign Fund? .....

Are you a U.S. citizen or Green Card holder? .....

**Personal Identification Numbers:** Code - 1 - Issued by IRS 2 - Issued by State or City

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply.

TS	State	City	Code	PIN

**Tax Organizer Legend:**

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.



2022

**Dependents and Wages**

**3A**

**Dependent Information:**

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$4,400?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

---

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

---

List the years that a release of claim to exemption is given for a dependent child not living with you.

---

**Wages and Salaries:** Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



2022

# Electronic Filing

## Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return .....

Do not electronically file the state return(s) .....

**Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.**

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN? 

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Taxpayer .....

Spouse .....

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN ..... \_\_\_\_\_

Spouse PIN ..... \_\_\_\_\_



2022

Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2021, your account information is already included below.

Would you like any refunds owed to you directly deposited? ... Yes No
Would you like to pay any amount due on your federal return using electronic withdrawal? ... Yes No
If Yes, what amount would you like withdrawn, if not the entire balance due?
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)
Would you like to pay any amount due on your state return(s) using electronic withdrawal? ... Yes No
If Yes, what amount would you like withdrawn, if not the entire balance due?
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.
Would you like to pay any estimated payments due for your federal return using electronic withdrawal? ... Yes No
Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? ... Yes No

Name of bank or financial institution
Routing Transit Number (RTN)
Account number

Type of account:
Checking Traditional Savings IRA Savings
Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.

Would you like any refunds owed to you directly deposited? ... Yes No
Would you like to pay any amount due on your federal return using electronic withdrawal? ... Yes No
If Yes, what amount would you like withdrawn, if not the entire balance due?
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)
Would you like to pay any amount due on your state return(s) using electronic withdrawal? ... Yes No
If Yes, what amount would you like withdrawn, if not the entire balance due?
If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.
Would you like to pay any estimated payments due for your federal return using electronic withdrawal? ... Yes No
Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? ... Yes No

Name of bank or financial institution
Routing Transit Number (RTN)
Account number

Type of account:
Checking Traditional Savings IRA Savings
Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



2022

### Interest Income

5A

**Interest Information:**

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT    2 - Private Activity Bond    3 - Both

TSJ	Name of Payer	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	2021 Interest Amount
<b>Total</b>						

**Seller-Financed Mortgage Interest Information:**

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2022 Interest Amount	2021 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

**Enter Any Additional Information:**


Note: List all items sold during the year on Form 7.



2022

# Dividend Income

5B

**Dividend Information:**

Include copies of all Forms 1099-DIV or other documents for dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
<b>Total</b>					

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Code	Tax-Exempt Interest	2021 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
<b>Total</b>		

**Enter Any Additional Information:**


**Note: List all items sold during the year on Form 7.**





# Sales of Stocks, Securities, Capital Assets & Installment Sales

**Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:**

**Include all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year**

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions .....	<input type="checkbox"/>	<input type="checkbox"/>
Exchange of any securities or investments for something other than cash .....	<input type="checkbox"/>	<input type="checkbox"/>
Sales of inherited property .....	<input type="checkbox"/>	<input type="checkbox"/>
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale .....	<input type="checkbox"/>	<input type="checkbox"/>
Commodity sales, short sales or straddles .....	<input type="checkbox"/>	<input type="checkbox"/>
Reinvestment of the proceeds of gains in a qualified opportunity fund .....	<input type="checkbox"/>	<input type="checkbox"/>
Sale of any investments in qualified opportunity funds .....	<input type="checkbox"/>	<input type="checkbox"/>
Debts that became uncollectible .....	<input type="checkbox"/>	<input type="checkbox"/>
Securities that became worthless .....	<input type="checkbox"/>	<input type="checkbox"/>
Sale of any property where you will receive payments in future years .....	<input type="checkbox"/>	<input type="checkbox"/>

TSJ	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				
E				
F				
G				
H				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				
E				
F				
G				
H				

**Installment Sales:** Do not include interest received in principal amount

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2022 Principal Received	2021 Principal Received



**Miscellaneous Income, Adjustments and Alimony**

**Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G**

**Miscellaneous Income and Adjustments:**

	TSJ ____		TSJ ____	
	2022 Amount	2021 Amount	2022 Amount	2021 Amount
Unemployment compensation received .....				
Unemployment compensation repaid in 2022 .....				
Social security benefits received .....				
Social security benefits repaid in 2022 .....				
Medicare premiums withheld .....				
Tier 1 railroad retirement benefits received .....				
Tier 1 railroad retirement benefits repaid in 2022 .....				
Total lump sum social security received .....				
Lump sum taxable social security .....				
Other federal withholding .....				
Other state withholding .....				

**State and Local Income Tax Refunds:**

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

**Other Income:**

TSJ	Nature and Source	2022 Amount	2021 Amount

**Alimony Paid or Received:**

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2022 Amount	2021 Amount



2022

**Miscellaneous Adjustments**

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**Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12**

TS	2022 Amount	2021 Amount

**Health Savings Accounts (HSAs) Include all Forms 1099-SA**

TS	Description	2022 Amount	2021 Amount
	Contributions made for 2022		
	Distributions received from all HSAs in 2022		

What type of coverage applies to your high deductible health plan?  Self only  Family

Were any HSA contributions listed above also shown on your Form W-2? .....

Were all distributions from your HSA for unreimbursed medical expenses? .....

Did you or your spouse enroll in Medicare? .....

If Yes, what month did you enroll? .....

What month did your spouse enroll? .....

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

**Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid**

TSJ	Nature and Source	2022 Amount	2021 Amount



2022

**Itemized Deductions - Medical and Taxes**

**Medical and Dental Expenses:**

Prescription medicines and drugs .....  
 Total medical insurance premiums paid \* .....  
 Long-term care expenses .....  
 Total insurance reimbursement .....  
 Number of miles traveled for medical care before July 1, 2022 .....  
 Personal protective equipment .....  
 Lodging .....  
 Doctors, dentists, etc. ....  
 Hospitals .....  
 Lab fees .....  
 Eyeglasses and contacts .....  
 Number of miles traveled for medical care after June 30, 2022 .....

TSJ	2022 Amount	2021 Amount

2022 Amount	2021 Amount

Taxpayer long-term care insurance premiums paid .....  
 Spouse long-term care insurance premiums paid .....

\* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

**Other Medical Expenses:**

TSJ	Description	2022 Amount	2021 Amount

**Taxes Paid:** Include copies of your tax bills

Personal property taxes paid (include vehicle taxes) .....  
 General sales taxes paid on specified items .....

TSJ	2022 Amount	2021 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2022 Amount	2021 Amount

**Other Taxes Paid:**

TSJ	Description	2022 Amount	2021 Amount

If you purchased or sold your home in 2022, did you include any taxes from your closing statement in the amounts above?  Yes  No



**Itemized Deductions - Mortgage Interest and Points**

**Mortgage Questions for 2022:**

	<b>Yes</b>	<b>No</b>
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? . . . . . _____		
Did you purchase a new home or sell your former home during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Home Mortgage Interest Paid To Financial Institutions:**

TSJ	Paid To	Did You Receive Form 1098?		2022 Amount	2021 Amount
		Yes	No		

**Other Home Mortgage Interest Paid:**

TSJ	Paid To		ID Number	2022 Amount	2021 Amount
	Name	Address			

**Deductible Points:**

TSJ	Paid To	Did You Receive Form 1098?		2022 Amount	2021 Amount
		Yes	No		

**Mortgage Insurance Premiums:**

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2022 Amount	2021 Amount

**Investment Interest Expense:**

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2022 Amount	2021 Amount



2022

# Itemized Deductions - Contributions

**Cash Contributions:** Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2022 Amount	2021 Amount

TSJ	Conservation Real Property	2022 Amount	2021 Amount
	100% limit		
	50% limit		

TSJ	Description	2022 Miles	2021 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

**Noncash Contributions Totaling \$500 or Less:** Include all documentation.

TSJ	Description of Donated Property	2022 Amount	2021 Amount

**Noncash Contributions Totaling More Than \$500:** Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

	Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A				
B				
C				

- 1 - Appraisal    3 - Comparable Sale    5 - Thrift Shop Value
- 2 - Catalog    4 - Other (Describe)

- 1 - Gift    3 - Exchange
- 2 - Inheritance    4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		



2022

# Federal Tax Payments

## Refund Application:

If you have an overpayment of 2022 taxes, do you want the excess:

Refunded .....  Yes  No  
 Applied to your 2023 estimated tax liability  Yes  No

## Federal Estimated Tax Payments:

2022 1st Quarter Estimate ..... (Due 04-18-2022)  
 2022 2nd Quarter Estimate ..... (Due 06-15-2022)  
 2022 3rd Quarter Estimate ..... (Due 09-15-2022)  
 2022 4th Quarter Estimate ..... (Due 01-17-2023)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2021 overpayment applied to 2022 estimate .....

## Tax Planning Information for Tax Year 2023:

Do you expect any of the following to occur in 2023?

	Yes	No
A change in your marital status .....	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents .....	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income .....	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding .....	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions .....	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, provide details.




2022

# State and City Tax Payments

20A

### State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2022 1st Quarter Estimate .....

2022 2nd Quarter Estimate .....

2022 3rd Quarter Estimate .....

2022 4th Quarter Estimate .....

If you have an overpayment of 2022 taxes, do you  
want the excess applied to your 2023 estimated tax liability? .....  Yes  No

2021 overpayment applied to 2022 estimate .....

Balance of prior year(s) tax paid in 2022 plus  
amount paid with 2021 extensions .....

Estimated tax payments for 2021 paid in 2022 .....

### State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2022 1st Quarter Estimate .....

2022 2nd Quarter Estimate .....

2022 3rd Quarter Estimate .....

2022 4th Quarter Estimate .....

If you have an overpayment of 2022 taxes, do you  
want the excess applied to your 2023 estimated tax liability? .....  Yes  No

2021 overpayment applied to 2022 estimate .....

Balance of prior year(s) tax paid in 2022 plus  
amount paid with 2021 extensions .....

Estimated tax payments for 2021 paid in 2022 .....

### State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2022 1st Quarter Estimate .....

2022 2nd Quarter Estimate .....

2022 3rd Quarter Estimate .....

2022 4th Quarter Estimate .....

If you have an overpayment of 2022 taxes, do you  
want the excess applied to your 2023 estimated tax liability? .....  Yes  No

2021 overpayment applied to 2022 estimate .....

Balance of prior year(s) tax paid in 2022 plus  
amount paid with 2021 extensions .....

Estimated tax payments for 2021 paid in 2022 .....





2022

**General Information:**

Enter the amount of Internet or out of state purchases for which you did not pay sales tax:

Combine individual purchases less than \$300 each per category and enter the total purchase amount.

Luxury items .....	
Computer and data processing services .....	
Vessels, motors for vessels, or trailers to transport vessels .....	
Other purchases .....	

For any amounts entered, include the date of purchase, description, purchase price, and tax paid.

**Residency Information:**

Taxpayer		Spouse	
From (Mo/Da/Yr)	To (Mo/Da/Yr)	From (Mo/Da/Yr)	To (Mo/Da/Yr)

If you did not live in Connecticut for all of 2022:

Enter the dates you did live in Connecticut .....

List the prior/new state of residence .....

Enter the state names other than Connecticut where you had income .....

**Education Savings:**

Did you or your spouse make any contributions to a Connecticut Higher Education Trust (CHET) account?  Yes  No

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	CHET Account Number	2022 Amount Contributed

**Nonresident and Part-Year Resident Employee Apportionment Worksheet Information:**

If your employment required you to perform services both inside and outside Connecticut and you do not know the actual amount of income you earned in Connecticut and you were an employee who was compensated, complete the information below:

Basis for apportionment: Working days (1), Sales (2), Mileage (3) .....

Days/sales/miles outside Connecticut .....

Days/sales/miles inside Connecticut .....

Nonworking days (only to be used with working days basis for apportionment) .....

Total income being apportioned .....

**Voluntary Contributions:**

Enter the amount you wish to contribute on your 2022 tax return to:

AIDS Research Education Fund .....	
Organ Transplant Fund .....	
Endangered Species/Wildlife Fund .....	
Breast Cancer Research Fund .....	
Safety Net Services Fund .....	
Military Family Relief Fund .....	
Connecticut Higher Education Trust (CHET) Baby Scholar Fund .....	
Mental Health Community Investment Account .....	

