GENERAL INFORMATION

We want to take this chance to express to you our sincere appreciation for your confidence and loyalty. We are deeply thankful and extend to you our best wishes for happy and healthy holdays and new year.

Enclosed you will find your 2024 Tax Organizer to assist you in gathering the information and documents necessary for the preparation of your 2024 income tax returns. Your careful completion and timely return of the Tax Organizer and tax documentation will enable us to accurately and efficiently prepare your tax returns.

Our fee schedule has been increased to reflect our additional operating costs. While your fee may vary, depending on the time requirement and complexity of your return as compared to the prior year, on average, we anticipate that you will see **a fee increase of about 5%**.

This Tax Organizer is prepared based on your prior year return. If your situation has changed and the Topical Index refers you to a sheet that you do not have, you can **call us or email us your request.**

Please answer at least the first three pages of the Miscellaneous Questions. The remainder of the Miscellaneous Questions are to help identify areas that are new for you or may have changed since the prior year. They are also meant to bring certain topics such as changes in the tax law, new tax reporting requirements and new developments to your attention.

The last four pages of the Miscellaneous Questions are for gift, estate and financial planning purposes and to bring to your attention some new IRS develoments.

Please be sure to return the Tax Organizer, even if not completed, and your signed Engagement Letter to us with your tax documents. Please also indicate your preference for e-filing, and sign the Opt-Out statement at the bottom of the first page of the Miscellaneous Questions if you want to file paper returns.

Any documents you send to us will be returned to you, however, **we will retain the Tax Organizer itself**. You should retain your records for a longer period of time, and it is best to retain a copy of your tax returns permanently.

We are required to e-file your Federal and state income tax returns.

If you are unable to obtain all of the information necessary to prepare your returns, or you are unable to send the Tax Organizer to us by March 20th, please let us know. Applications for extensions of time to file your federal and state income tax returns will be required. The extensions provide additional time to file the returns, but they do not provide additional time to pay the tax. Therefore, in order to prepare valid extension applications and avoid penalties and interest, it is necessary to determine what your tax liabilities are and any balances due must be paid with the applications.

Thank you! We look forward to working with you again this tax season.

Jennifer A Jones CPA Ltd.
10615 Judicial Drive Suite 701
Fairfax, VA 22030
(703) 352-1587

ENGAGEMENT LETTER
PLEASE SIGN AND RETURN WITH YOUR TAX ORGANIZER

In accordance with standards established by the American Institute of Certified Public Accountants to ensure a mutual understanding, it is necessary to set forth our understanding of the terms and objectives of our relationship, and to clarify the nature and extent of the tax services to be provided.

Engagement Objective and Scope

We will prepare your 2024 federal and resident state income tax returns from information that you will furnish to us. Should your Organizer indicate or we determine that there is a gift tax return filing requirement, we will prepare the gift tax return(s). We will prepare your non-resident state income tax returns based upon your filing requirements as reflected in your income tax returns for last year. If we determine that your filing requirements have changed, you will be notified. This engagement pertains only to the 2024 tax year. Our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority.

We will not prepare any tax returns except those identified above, without your express consent, and our consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service (IRS) and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

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 and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement in connection with the preparation of your income tax returns does not include any procedures designed to discover errors, misrepresentations, fraud, theft, illegal acts, defalcations or other irregularities, should any exist, and you agree that we have no responsibility to do so. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations. However, we will inform you of any such acts that come to our attention, unless they are clearly inconsequential. If we discover information that affects your 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.

In preparing your tax returns, a staff person will assemble the initial data from the documents you provide to us. Other staff personnel may contact you to obtain additional information.

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 issued by the American Institute of Certified Public Accountants and U.S. Treasury Department Circular 230. It is our duty to perform services with the same standard of care that a reasonable tax 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 prepare your tax returns based upon your filing status 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 indicate this in your Organizer.

<u>Confidentiality:</u> 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 individuals 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 this preparation of your tax returns. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf. Absent a contrary written instruction in the future, from either or both of you, we will communicate with either or both of you at the address on your 2024 federal return.

<u>Bookkeeping assistance</u>: Should you provide us a copy of the data-file for an existing QuickBooks or other computerized ledger, we will review the file you maintain, make inquiries and/or recommendations for any issue(s) that are discovered or has/have been indicated as existing. These inquiries will be to determine the proper handling of an item, and the recommendations may include correcting journal entries, reclassification of entries, suggested training, or changes in QuickBooks lists, preferences, or other features. Depending on the agreed upon procedure, we will provide, execute and/or implement the recommendations. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for the preparation of the returns and billed at our hourly rates. These services will be performed in accordance with the AICPA Code of Professional Conduct. Additional charges will apply for such services.

<u>Prior year review</u>: Our review of the prior year's return will necessarily be limited and may not find all errors, discrepancies, miscommunications or oversights. We will bring these matters to your attention and discuss with you your options and address any other matters arising as a result of any error, discrepancies, miscommunications or oversights. Should amended tax returns be prepared, there may be additional charges for these services, subject to the reason and cause of the error

<u>Estimated tax payments</u>: You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2025 tax year based upon the information you provide to prepare your 2024 tax returns (the "safe harbor" method) and we have no obligation to update recommended payments after the engagement is completed. If you request that we project your payments to more closely reflect your actual current year's income and/or withholdings, or if you later ask us to update or review your estimated tax payments to more closely reflect your actual current year's income, that service is not within the scope of this engagement and additional charges will apply for such services.

Consultation and tax planning services: This engagement does not include consultation and tax planning services. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer.

If during this engagement or at a later time, you make inquiries, whether by text, email, telephone, voice, in-person meetings or in writing, about the tax and/or financial aspects of transaction(s), ask us to provide information, ask us to provide consultation and/or tax planning services, or if we customarily provide tax planning, that service is not within the scope of this engagement. Additional charges will apply for such services, and these services will be billed at our hourly rates.

If during this engagement, certain issues arise that require additional consultation, research, and/or discussions to determine the proper handling of the transaction(s), the additional time will be billed at our hourly rates.

Government inquiries: This engagement does not include responding to any governmental agency or tax authority, nor **does it include making inquiries of any governmental agency or tax authority on your behalf, such as the status of a refund or determining why a refund has not been issued.** Should you receive an inquiry, you may request that we assist you in responding to such inquiry. Your returns may be selected for examination by the taxing authorities. Any proposed adjustments are subject to certain rights of appeal. If your tax return is selected for examination or audit, you may request that we assist you or represent you. In the event of such examination, audit, inquiry, or proposed adjustment, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Third-party verification 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.

Records and Record Retention: All of your original records that you provide to us to prepare your tax return(s) will be returned to you after our use. A copy of your income tax returns will also be provided to you. If you e-file your returns, this copy will be in PDF format. You may request a hard-copy in addition to the PDF for an additional fee of $25. If you elect not to e-file, one hard-copy for your records will be provided to you at no additional cost. Our working papers, including any copies of your records that we chose to make and the tax organizer that you complete, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain these working papers for a period of three years. After this period expires, these files may be destroyed. We will provide copies of such documents at our discretion and the additional time and costs will be billed at our hourly rates for any time and costs associated with the effort.

Arguable Positions and Reliance on Others: We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is substantial support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your returns. We will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code, tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings and court cases. If the IRS, state or local tax authorities contest the position taken, 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.

If you wish to take a tax position upon the advice of others, you agree to obtain a written statement from the advisor confirming that the position will meet the "realistic possibility," "substantial authority," or "more likely than not" standard, as applicable. In preparing your tax returns, we are subject to a diligence as to accuracy regarding reliance on others standard, as defined in Circular 230, 10.37(b). To the extent a position is based upon the advice of another tax advisor, prior to preparing or signing the tax return, AICPA SSTS No. 1 also requires our firm to have a good faith belief that the position has, as a minimum, a "realistic possibility" of being sustained administratively or judicially on its merits, if challenged. Additional charges will apply to such research and related services.

Client Responsibilities

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will provide you with a Tax Organizer to help you compile and document the information we need to prepare your returns. 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. Income from all sources, including those outside the U.S., is required. We will not audit or otherwise verify the data you submit. Although it may be necessary to ask you for clarification of some of the information, we rely upon the accuracy and completeness of the information you provide, both in the Tax Organizer and other supporting documentation and data.

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, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by tax authorities. You agree to hold harmless our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any additional tax, penalties, or interest imposed on you by tax authorities resulting from the disallowance of tax deductions due to inadequate documentation. Certain deductions, such as meals, travel and entertainment expenses, and expenses for business use of autos, computers, and listed property, require strict documentation. Certain non-cash transactions, such as bartering and virtual currency, require reporting. In preparing your returns, we rely on your representations that we have been informed of all such transactions and that you understand and have complied with the documentation requirements for all of your expenses and deductions. If you have any questions about these issues, please contact us.

Personal expenses: You are responsible for ensuring that personal expenses are segregated from business expenses.

Online access to information: To the extent that you provide our firm with access to electronic data via a local or online database from which we download your information, you agree that the data is accurate and complete as of the date and time you authorize it to be downloaded. Documents will be provided to us in PDF format whenever possible and preferably in one PDF document or portfolio. If additional documents are added to a cloud storage service, each group of uploaded documents will be easily distinguishable from previous uploads.

State and local filing obligations: In June 2018, the U.S. Supreme Court reversed the long-standing physical presence nexus standard, significantly changing the ability of state or local jurisdictions to tax individuals and businesses with economic nexus in their jurisdiction. Although primarily a sales tax issue, this has been expanded to include income tax issues and tax issues related to remote workers.

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, business license, business tangible personal property, or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, along with information that comes to our attention, we believe you may have additional filing obligations, we will notify you of this responsibility and ask you to contact us. If you ask us to prepare these returns, we will handle that as a separate engagement.

U.S. filing obligations related to foreign financial assets: As part of your filing obligations, you may be required to make certain information disclosures related to your 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.

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations.

These assets include any ownership interests you directly or indirectly hold in businesses located in a foreign country, and any assets or financial accounts located in a foreign country over which you have signature authority. Based on the information you provide, will we inform you of any additional filing requirements, which may include *Form 8938, Statement of Specified Foreign Assets,* and *FinCEN Form 114, Report of Foreign Bank and Financial Accounts*. Failure to file required forms can result in the imposition of both civil and criminal penalties, which may be significant.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. You are responsible for providing us with complete and accurate information regarding any foreign investments that you have a direct or indirect interest in, or over which you have signature authority during 2024.

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.

Virtual Currency and Digital Assets: The IRS considers virtual currency (e.g. Bitcoin) and digital assets as property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, virtual currency and digital assets are subject to the same general tax principles that apply to other property transactions.

If you had virtual currency activity during 2024, you may be subject to tax consequences associated with such transactions and may have additional reporting obligations. You agree to provide us with complete and accurate information regarding any transaction in, or transactions that have used, virtual currency or digital assets during 2024.

Other Income, Losses and Expenses: If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

Gift Tax Returns: Any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return is considered a gift. Under federal tax law, certain gifts are taxable, subject to an annual gift tax exclusion amount and are reportable. Transfers of a future interest to a trust is a reportable gift and is not eligible for the annual exclusion.. You are responsible for informing us if gift tax returns are required to be filed. Should we find that a gift tax return is required, we will notify you. Should both spouses have a gift tax return filing requirement, due to split-gifts,, spousal consent or otherwise, that will be considered, The preparation of gift tax return(s) will result in additional, separately stated fees, and is outside the scope of this engagement, however, no separate engagement letter will be prepared for this service.

Currently, gift tax returns are not eligible to be filed electronically. Paper return(s) will be provided to you for your signature and for you to mail to IRS.

If you received a gift or bequest from a foreign person, estate or trust, you may be required to file a separate IRS Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts* or Form 3520-A, *Annual Information Return of Foreign Trust with a U.S. Owner.* The preparation of the IRS Form 3520 is outside the scope of this engagement, and the preparation of IRS Form 3520 will result in additional, separately stated fees, however, no separate engagement letter will be prepared for this service.

Ultimate responsibility: You have final responsibility for your income tax returns. We will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness. The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard.

You will be required to verify your income tax returns 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. Failure to return a properly signed Form 8879 and any similar state and local equivalent authorization form to us in a timely manner will terminate this engagement.

In the event that you do not wish to have your income tax returns filed electronically, additional procedures apply and signatures are required in the Organizer in regards to this matter. 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

We expect to begin our services upon receipt of the completed 2024 Tax Organizer and all tax documents requested either in the 2024 Tax Organizer or by our office.

If your return is electronically filed, our services will conclude upon the earlier of: 1) the filing and acceptance of your 2024 tax returns by the appropriate tax authorities, 2) written notification by either party that the engagement is terminated, or 3) one year from the execution date of this Agreement.

If you have the option to file a paper return and choose to do so, our services will conclude upon the earlier of: 1) mailing or delivery to you of your 2024 tax returns for your review and filing with the appropriate tax authorities, 2) written notification by either party that the engagement is terminated, or 3) one year from the execution date of this Agreement.

Extensions of Time to File Tax Returns

It may be necessary for us to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, if we do not receive all of the necessary information needed to prepare the return on a timely basis, or due to staffing availability. Applying for an extension of time to file may extend the time available for a taxing authority to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are still due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

Our firm will not file these applications unless we receive your express authorization to do so. In some cases, your signature may be needed on such applications prior to filing or payment of tax due must be enclosed with the application. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial. Failure to pay the taxes due by the original due date will result in the assessment of interest and penalties, which also accrue from the original due date of the returns, and can be substantial.

Disclosure of Tax Return Information

Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution. Disclosure to a third party will not be made without your written consent using a Consent Form provided to you by our firm upon request.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of these 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 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 communications, you agree to provide us written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, if permitted, we will notify you of any requests prior to responding. You may, within the time permitted for our firm to respond to the request, initiate such legal action as you deem appropriate to protect information from discovery. Unless you promptly initiate such action after we notify you at your last known address, we will release the information requested. 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 fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your directions to us to assert the privilege.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

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.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. Unless we have a reasonable belief that any tax position in your return will be sustained on its merits, a preparer penalty will be imposed on us unless that position has a reasonable basis and is adequately disclosed in the return. And, while we might be able to avoid a preparer penalty by adequately disclosing a return position, you might not have to disclose the position in order to avoid applicable taxpayer penalties. If we determine that we would be subject to a preparer penalty by delivering your return to you, you agree to either adequately disclose that position on your return or change the position to one that would not subject us to penalty. If you do not choose to change your position or adequately disclose so as to eliminate, in our sole opinion, our exposure to the preparer penalty, we, in our sole discretion and at any time, may withdraw from the engagement without completing or delivering tax returns to you. Such withdrawal will complete our engagement, and you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of our withdrawal.

Professional Fees

Our fees for tax services will be based upon complexity of the work to be performed, our professional time to complete the work, and on the availability, quality and completeness of your records.

We also bill for any out-of-pocket expenses incurred on this engagement, including computer processing charges, copying costs, postage and delivery charges. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

Hourly rates vary from $120 to $250 per hour depending on the individual providing the services. We reserve the right to increase or decrease our fees based on the value of the services rendered. All invoices are due and payable upon presentation unless you make other agreed upon arrangements. There will be a late charge of $30 plus 1.5% per month (18% APR) added to all fees paid more than 30 days from the date of billing. Should it become necessary for our firm to incur attorney's or other collection agency fees in order to collect on your unpaid invoice, you will be responsible for reimbursing us for our costs of collection, including attorney fees.

Additional PDF or hard copies of the tax returns will be provided upon request. The minimum fee is $25 per tax year.

If we elect to terminate our services for non-payment or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs incurred on your behalf. Written notification may be made by either emailed correspondence and correspondence sent by USPS Mail to the last known address.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter. Our liability for all claims, damages and costs arising from this engagement is limited to the total amount of fees paid to us by you for the services rendered under this agreement.

In the event that we become obligated to pay any judgment or similar award, you agree to pay any amount in settlement, and/or incur any costs as a result of any inaccurate or incomplete information that you provide to us during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless as against such obligations, agreements and/or costs.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the term set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If the tax services and terms outlined are in accordance with your understanding of our engagement, **please sign this letter on the line below designated for your signature and return the original of this executed letter with a completed copy of the enclosed Tax Organizer and your supporting documentation. You should keep a copy of this letter and your completed Tax Organizer for your records.**

If this firm does not receive from you the original of this letter, in fully executed form, but receives from you a completed copy of the enclosed Organizer and/or supporting documentation, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above. If however, this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services, will not prepare your income or gift tax returns, and will not prepare any requests for Extension of Time to File Tax Returns.

Please return the Tax Organizer, even if you did not complete it. It is helpful to us for organizing your information and determining if anything is missing.

We want to express our appreciation for this opportunity to be of service to you.

To:
Jennifer A. Jones, CPA, Ltd.
10615 Judicial Drive, Suite 701
Fairfax, VA 22030
jenny@jajonescpa.com 703-352-1587

From:
Name ____

Address ____

Contact info ____

The foregoing is in accordance with my understanding of your engagement to provide tax services for the 2024 federal, resident state and the non-resident income tax returns as mutually agreed upon. Should it be determined that there are filing requirements for Form 709 U.S. Gift Tax Return(s), Form 8938, Statement of Specified Foreign Assets, and/or FinCEN Form 114, Report of Foreign Bank and Financial Accounts, that this engagement will include these filing requirements upon express, mutual agreement. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED BY:
Jennifer A. Jones, C.P.A.
Jennifer A. Jones, CPA, President
For: Jennifer A. Jones, CPA, Ltd.

(Both spouses must sign for the preparation of a joint return)
Accepted By:
Taxpayer ____________________________________ Date________________________________

Accepted By:
Spouse, if applicable ____________________________ Date________________________________

You hereby authorize the following individuals to communicate directly with us to request services, to obtain copies of tax and financial information on your behalf, to pick up and/or deliver tax documents to include hard copies of your tax returns, and to discuss issues pertaining to this engagement..

Name ____

Contact Info (telephone numbers, email address, mailing address)

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2024	1040	US	Miscellaneous Questions

Please check the appropriate box as the item pertains to you or your spouse for 2024, and provide any additional information and documentation requested. **If your 2024 Tax Organizer does not contain a form that you need, please let us know and we will send you the form.**

ENGAGEMENT LETTER

Yes	No	
☐	☐	Have you signed and enclosed your Engagement Letter with your Tax Organizer? Our Professional Standards require that this be completed, so please be sure that you have included it with the documents for your tax return preparation.

ELECTRONIC FILING OF TAX RETURNS

Yes	No	
☐	☐	Have you provided your e-mail address on Form 1, pg 2 and is it legible? We are required to electronically file your tax returns. You are required to review the returns, and sign certain consent forms which need to be returned promptly to us via fax, email or mail. We cannot submit the returns to the government without the signed consent forms. The most efficient method to handle the processing of your return is for a PDF copy of your return to be emailed to you. **Please monitor your email account for this correspondence.** You will need Adobe Acrobat Reader (it's free) to be able to read the PDF.
☐	☐	Do you want to e-file, but you also want us to provide you a hard-copy of your return in addition to the PDF (often referred to as the Blue Booklet)? Due to cost increases there is a fee of $25 for a hard copy if requested in addition to your PDF.
☐	☐	Do you want to e-file, but you do not have a method to receive or print a PDF? We will provide you hard-copies for you to sign & return to us. Should we send the hard copy by mail _________ or you will come to our office_________ to sign the returns?
☐	☐	Do you want to file your tax returns on **PAPER and you mail them to the government(s)**? **If yes, please read and sign the following E-Filing Op-Out statement. If filing a Married Filing Jointly return, both spouses must sign.**

TAXPAYER E-FILING OPT OUT ELECTION STATEMENT

Pursuant to IRS Notice 2010-85 Sec. 9.04 & 2011-17 Sec 9.04, Rev. Proc. 2011-25 and Substitute VA FORM 8454T

My tax return preparer, a member of the staff of Jennifer A. Jones, CPA, Ltd., has informed me that s/he may be required to electronically file my 2024 federal individual income tax return, Form 1040, Form 1040-SR, or Form 1040-NR, if s/he files it with the IRS on my behalf. I have also been informed that s/he may be required to electronically file my 2024 state individual income tax returns, if s/he files it with the state government on my behalf. I understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS and/or state received the returns, a reduced chance of errors in processing the returns, and faster refunds. I do not want to have my federal or state individual income tax returns electronically filed and choose to file my returns on paper forms. I will mail or submit my paper returns with the IRS and state government myself. My preparer will not file or otherwise mail or submit my paper return with the IRS or the state government. I was not influenced by Jennifer A. Jones, CPA, Ltd. or any member of the firm to sign this statement. By signing and dating this statement, based on my personal preferences, I have elected to NOT file my returns electronically.

_______________________________________ _______________________________________

Taxpayer Date Spouse, if filing joint return Date

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DIRECT DEPOSIT OF TAX REFUNDS, ELECTRONIC PAYMENT OF TAX DUE AND SCHEDULE OF ELECTRONIC ESTIMATED TAX PAYMENTS

Yes	No	
☐	☐	Did your bank account information change within the last twelve months? If **so, please update form 3, 6 regarding the bank name, routing number, account number, and type of account.**
☐	☐	If you have an overpayment of taxes for 2024, do you want your refund directly deposited to one or more financial accounts (checking, savings, and/or retirement)? **If so, please complete, verify or update form 3, 6 regarding the bank name, routing number, account number, type of account and allocation of refund per account.** If you make estimated tax payments and want the overpayment applied to your 2025 estimated tax, please answer this question no, and see ESTIMATED TAXES below.
☐	☐	If you have a balance due on your federal or state returns for 2024, do you want to make an electronic payment by having your bank account directly debited on the due date for this balance due? If so, **please complete, verify or update form 3, 6 regarding the bank name, routing number, account number, type of account and allocation of refund per account**.
☐	☐	**NEW:** Our tax preparation software now allows us to set up your Federal and most State estimated tax payments to be withdrawn automatically from your bank account on their due dates. Do you want us to do that?

The Commonwealth of Virginia requires you to make all of your income tax payments electronically if any of the following apply: 1) any extension payment exceeds $1,500, 2) any estimated payment exceeds $1,500, or 3) if your total income tax liability exceeds $6,000. Currently, no penalty is assessed for failure to pay electronically.

ESTIMATED TAXES

Yes	No	
☐	☐	Did you apply an overpayment of 2023 taxes to your 2024 estimated tax (instead of being refunded)?
☐	☐	If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax (instead of being refunded)?
☐	☐	Do you expect your 2025 taxable income and withholdings to be different from 2024? If so, please indicate anticipated changes on Form 7.1.

PERSONAL INFORMATION

Yes	No	
☐	☐	Did your marital status change during 2024? If so, please indicate the change on Form 1.

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☐ ☐ Did your address change during 2024? If so, please be sure to show the change on Form 1. If you moved to a different state, please indicate the date your state of residency changed here (mm/dd/yyyy):_________________. Most Part-Year state income tax returns require that all items of income and deductions be allocated to the state of residency when the income was received or the deduction was paid. We will need additional details to make this allocation.

☐ ☐ Could you be claimed as a dependent on another person's tax return for 2024?

☐ ☐ Did your e-mail address or telephone number(s) change since 2023? If so, please indicate the new address or number on Form 1 p2.

☐ ☐ Has IRS or your State issued you an Identity Theft PIN? If so, please provide the PIN(s) and a copy of the letter(s). For more information on how to protect your identity and data, go to https://www.irs.gov/identity-theft-central or https://www.irs.gov/newsroom/taxpayer-guide-to-identity-theft. If you receive the annual IP PIN via mail but lose or fail to receive your CP01A Notice, you may use the Get an IP PIN tool to retrieve your number at **https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin or you can call 800-908-4490 for specialized assistance, Monday - Friday, 7 a.m. - 7 p.m.** .

DEPENDENTS

Yes No

☐ ☐ Were there any changes in dependents during 2024? If so, please show changes on Form 2.

☐ ☐ Do you help support someone who may qualify as a dependent, e.g. a child, parent, other family member, or an unrelated party, but you are not sure if you can claim them as a dependent? If so, please provide information about the person on Form 2; the support that you provide; the amount and source of any income they have; and the amount of support provided by others, if any.

☐ ☐ Did you have a child under 19 or a full-time student under age 24 at the end of 2024, with interest and dividend income in excess of $1,250, total investment income in excess of $2,500, or his earned income is less than or equal to half of his support? If so, that child may be subject to the Kiddie Tax. Please provide documentation regarding income and complete Form 44. (Support includes the amount spent for food, lodging, clothing, education, medical, dental, recreation, transportation and other necessities.)

☐ ☐ If you are a noncustodial parent claiming a dependency exemption, have you enclosed a copy of the signed Form 8332 for attachment to your return?

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INCOME

Yes	No	
☐	☐	At any time during 2024, did you receive, sell, send, exchange or otherwise acquire or dispose of any financial interest in any virtual currency, such as Bitcoin, or other digital asset? If so, please provide a description of the transaction here. Use Form 17 to provide the information regarding any sale during 2024. If you received virtual currency in payment of services, please provide details on Form 14.1, Form 16 or here.
☐	☐	Did you receive any Forms 1099-K? If so, please provide a copy. If these payments were received in a non-taxable transaction, you will also need to have your Third-Party Payment Provider correct the 1099-K.
☐	☐	Did you have any gambling income? If so, please provide any W-2Gs you received, provide your documentation of other winnings not reported on a W-2G, and your substantiated losses. Please complete Form 10, 13.1, 13.2
☐	☐	Did you receive any bartering income? If so, please describe and indicate value of goods or services received on Form 14.1.
☐	☐	Did you receive any unemployment benefits? If so, please provide a copy of the Form 1099-G and record the amount received on Form 14.2
☐	☐	Did you receive unreported tip income of $20 or more in any month? If so, please provide amount of unreported tip income here. ___________
☐	☐	Did you start a business, including any side-gigs, operate a farm, or purchase rental or royalty property? If so, please complete Form(s) 16, 18, 19, 20, and/or 22, as applicable.
☐	☐	Did you have any earned income, e.g. wages or self-employment income, while physically present and working in a state other than your state of residency? If the income is only wage income earned in a state with reciprocity, then you can answer the question "no". If you don't know if there is reciprocity for the wage income or have other earned income in another state, attach a statement with a description of the circumstances, the number of days worked in each state by state, and if self-employment income, the amount of gross income by state.
☐	☐	Did you have any other income taxable in a state other than your state of residency? Examples include Partnership or Sub-Chapter S income for a business operating in other states, gambling income from casinos in WV or NJ, and rental income on vacation homes in other states. If so, please be sure that this state is identified in this Tax Organizer, on the Schedule K-1 or Form 1099.

PASS-THRU ENTITIES AND QUALIFIED BUSINESS INCOME DEDUCTION

Yes	No	
☐	☐	Did you have income from a sole proprietorship or pass-through entity such as a partnership, Sub-Chapter S corporation or trust?

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☐ ☐ Was this income from a specified service trade or business (SSTB)? A specified service trade or business provides services in the field of health; law; accounting; actuarial science; performing arts; consulting; athletics; financial services; brokerage services; investing and investment management trading; dealing in securities, partnership interests or commodities; or any business whose principal asset is the reputation or skill of one of its owners or employees. If you are not sure, please describe the business services here.

PURCHASES, SALES AND DEBT CANCELLATION

Yes No

☐ ☐ Did you sell any stocks, bonds or other investment property in 2024? Form 17 indicates the information required to report these sales. Please provide the Form 1099-B and any supplemental report and the Realized Gains and Losses report from your broker. If any cost basis information is missing, please be sure to provide the missing details. If any bonds were sold that were purchased at a cost other than face value, please provide the purchase Trade Confirmation showing the premium paid or discount received at the time of purchase.

☐ ☐ Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use, or business assets to personal use? If so, please complete Form 22 or 22 p2.

☐ ☐ Did you have any debts canceled or forgiven? If so, please provide Form 1099-C or other documentation.

☐ ☐ Did anyone owe you money which had become uncollectible, other than in the course of your trade or business? If so, please provide information regarding name; relationship; amount, terms, and date of loan; and the collection actions taken.

☐ ☐ Did you make loans to/from family members, pass-thru entities or closely-held corporations in excess of $10,000 in the aggregate? If interest was not paid on the loan, please provide details of the loan and its terms.

SCHEDULE K-1

Yes No

☐ ☐ Did you acquire _____ or dispose _____ of an interest in an Estate _____, Trust_____, Partnership _____ or Sub-Chapter S Corporation _____? If so, please be sure to include the complete Schedule K-1 and other documents that you received and any documentation regarding your basis.

☐ ☐ Have you received all of your Schedules K-1? If not, please forward the Tax Organizer and other tax documentation as soon as you have those items ready, and send the missing Schedule(s) K-1 as soon as it/they arrive.

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RENTAL OF VACATION HOMES AND OTHER RENTAL PROPERTIES

Yes	No	
☐	☐	Do you have a rental property that was used by you, another owner, any of your family members or the other owner's family members, or by anyone not paying full rental value? If so, this is considered personal use. Please complete the VACATION HOME section on Form 18 p2 with the number of days of personal use and number of days rented at fair market rent. (Personal use does not include any day that you spend working substantially full-time repairing or maintaining (not improving) the property. However, if you donate the use of the property to a charity, this is also considered personal use.) Also, please indicate here the total number of days the property was rented at full rental value _________; the number of days of personal use __________; number of days you spent working substantially full time repairing and maintaining (not improving) the property __________.
☐	☐	Was the average rental period during 2024 seven (7) days or less, e.g. a resort area property rented by the week? If you are not sure, please provide a history of the rental periods during 2024. If you use a management company, this is typically included in their reports to you. Please provide the management company's year-end report.
☐	☐	Have you verified that you are in compliance with all local licensing, personal property reporting requirements and sales tax laws?
☐	☐	Did you maintain contemporaneous records, including time reports, logs or similar documents, regarding the following (i) hours of all services performed; (ii) description of all services performed; (iii) dates on which such services were performed; and (iv) who performed the services, and these records indicate at least 250 hours were spent on rental services during 2024?
☐	☐	Did you issue any 1099-NEC forms to non-corporate vendors and corporate or non-corporate attorneys that provided services to your rental activity and were paid $600 or more by cash or check during 2024?

PENSIONS, IRAs AND RETIREMENT PLANS

Yes	No	
☐	☐	Are you a Virginia resident receiving military retirement income received for service in the Armed Forces? This includes a veteran's Survivor Benefits paid to the surviving spouse of a veteran.
☐	☐	Did you or your spouse receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? Please enclose the related 2024 Form(s) 1099-R.
☐	☐	If you or your spouse reached 70 1/2 before January 1, 2020, (born before July 1, 1949) or if you or your spouse reached age 72 after June 30, 2021, (born after June 30, 1949 but before January 1, 1951), and have a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.), was a Required Minimum Distribution (RMD) received in 2024? If you were born in 1951, your RMDs must commence for Tax Year 2024 at age 73.

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☐ ☐ If you or your spouse are over 70 1/2 years old and have a Traditional IRA, Rollover IRA, Inherited IRA, SEP-IRA (inactive plans only), and SIMPLE-IRA (inactive plans only), did you make any Qualified Charitable Distributions directly from the IRA to a charity after turning 70 1/2 years old?

☐ ☐ Did you or your spouse convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA during 2024? If so, please provide the Form(s) 1099-R, and complete Forms 10, 13.1 and 24.

☐ ☐ Did you or your spouse receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution? If so, please provide documentation regarding the date of distribution and date the rollover was completed.

☐ ☐ Did you or your spouse make more than one rollover during 2024? If so, please provide the account statements for all accounts involved. Trustee-to-Trustee transfers are not considered rollovers.

☐ ☐ Have you or your spouse made, or will you or your spouse be making a contribution to a Traditional or Roth IRA for 2024? If so, please be sure to complete Form 24 regarding the contribution amount you have or will be making. If you need more information to make this determination, make a note on Form 24 that you want us to call you to discuss your options and the tax consequences.

☐ ☐ Will you or your spouse make a contribution to a retirement plan (401(k), SEP, SIMPLE, or Qualified Plan) based on self-employment income? If so, please be sure to complete Form 24 regarding the contribution amounts and dates. If you need more information to make this determination, make a note on Form 24 that you want us to call you to discuss your options and the tax consequences.

☐ ☐ Do you and/or your spouse have a one-participant retirement plan with a fair market value of $250,000 or more as of the end of 2024, or did you terminate a one-participant plan during 2024? If so, a Form 5500-SF or 5500-EZ is required to be filed by July 31st. Please let us know if you need our assistance with this filing requirement. This type of retirement plan is different from an IRA, SIMPLE or SEP Plan. It does not include any employer-sponsored retirement plan, FERS account, etc. You and/or your spouse may have set this up while self-employed, and it may be called a Keogh Plan, Money Purchase Pension Plan, Profit Sharing Plan, Solo 401(k), or Individual 401(k) plan.

HOMES

Yes No

☐ ☐ Did you purchase your principal residence or any other home in 2024? If so, please enclose a copy of the HUD-1 Settlement Statement, ALTA Statement or Closing Disclosure form.

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☐ ☐ Did you sell your principal residence or any other home in 2024? If so, please enclose the HUD-1 Settlement Statement, ALTA Statement or Closing Disclosure form. Please complete Forms 17 and 27; provide the HUD-1 Settlement Statement, ALTA Statement or Closing Disclosure form for the purchase of the home; and provide a copy of the Form 2119 filed for your prior home sale that took place prior to May 7, 1997, if its gain was rolled over into this home's purchase.

☐ ☐ Did you claim the first-time homebuyer tax credit in 2008 which is subject to a 15-year repayment schedule starting in 2010? If yes, please provide a copy of your 2008 Form 5405, showing the amount of the credit claimed, and the previous Forms 5405 showing the amounts of the credit repaid, if we did not prepare the return(s).

☐ ☐ Are your principal and second home mortgages more than $750,000 (if taken out after 12-15-17) or $1,000,000 (if taken out prior to 12-16-17)?

☐ ☐ During 2024, did you refinance or take out a home equity loan on your principal or other home? If so, please enclose the HUD-1 Settlement Statement or the Closing Disclosure form and an explanation of the use of the funds. What was the term of the new mortgage: ____ 15 years, ____30 years, ____Other (Please check applicable term, if Other, please indicate number of years).

☐ ☐ Have you ever refinanced your principal home or second home and used the proceeds for any purpose other than to refinance qualified acquisition debt or to pay for home improvements? If so, please provide the details and documentation. Form 25, pg 5 indicates the information needed for these calculations.

☐ ☐ During 2024, was your home rented out for more than 14 days or used for business? If so, please complete Form 29.

ENERGY TAX CREDITS

Yes No

☐ ☐ Did you make any residential energy-efficient improvements to or purchases for your principal residence, or to a second or vacation home? The Residential Renewable Energy Credit (now the Residential Clean Energy Credit) applies to solar energy systems (e.g. panels and water heaters), wind turbines, geothermal heat pumps, fuel cells, and battery storage technology. The Nonbusiness Energy Property Credit applies to qualified energy property that meets certain Energy Star performance and quality standards, and includes items such as insulation; exterior doors, windows and skylights; heating and air conditioning systems; biomass stoves and water heaters. If so, please provide the invoices and any manufacturer's certification documents.

☐ ☐ Did you purchase an Electric Vehicle (EV)? If so, please provide purchase agreement that also includes the date of purchase and when you took delivery. IRS posts a list of eligible vehicles. You can find the list at https://fueleconomy.gov/feg/tax2023.html

☐ ☐ Did you install alternative fuel vehicle refueling property in your home for your EV? If so, please provide the invoices showing the cost of the equipment and installation.

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EDUCATION

Yes	No	
☐	☐	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program (529 Plan)? If so, please enclose the Form 1099-Q and complete Forms 14.3 and 38.
☐	☐	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If so, please be sure to complete Form 38.
☐	☐	Did you make a contribution to a 529 Plan during 2024? If so, please provide a copy of the year-end statement showing the contract number, contribution amount, owner of the account, and beneficiary of the account. Please indicate the state sponsoring the 529 Plan here __________

MEDICAL AND PREMIUM TAX CREDITS

Yes	No	
☐	☐	If you are a Virginia resident, did you pay any premiums for long-term care insurance? If so, please complete Form 25 even if you do not itemize your deductions. If each spouse has a policy, be sure to provide the amount paid for each spouse separately.
☐	☐	Did you (or someone on your behalf, including your employer) make contributions to a health savings account (HSA) for 2024? (An HSA is connected to a high deductible health insurance plan (HDHP) and is NOT the same as a Flexible Spending Account.) If so, please complete Form 32.1.
☐	☐	Did you receive an HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary? If so, please complete Form 32.1. Please be sure to indicate the amount of the HSA distributed funds used to pay for qualified medical expenses on Form 32-1.
☐	☐	Were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? If so, please be sure to include documentation and details.
☐	☐	Did you receive an Advance Payment of the Premium Tax Credit during 2024, reducing your monthly premiums for a policy purchased on the Health Insurance Marketplace? If you did, you have a requirement to file a return, regardless of your income level, and to reconcile the Advance Payment with the Premium Tax Credit (PTC). Should your Advance Payment exceed your PTC, the excess must be repaid on your income tax return. Any excess PTC over your Advance Payment will result in a refundable credit on your federal return. Please provide any 1095-A and related forms you received.

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CHARITABLE CONTRIBUTIONS

Yes	No	
☐	☐	Do you have a bank record or a written confirmation from the donee, showing the name of the organization, contributions date(s) and the contribution amount(s) for all cash, check or credit card charitable contributions that you have included in this Organizer? Please do NOT include any unsubstantiated donations in this Tax Organizer. Unsubstantiated donations are **not tax deductible.** You must have a bank record or confirmation on all donations regardless of the amount.
☐	☐	Do you have a Letter of Acknowledgment for every donation of $250 or more? In addition to your bank record or a written confirmation, you must also have a Letter of Acknowledgment from the charitable organization showing the name of the organization; contributions date(s) and the contribution amount(s); description (but not the value) of non-cash donations; a description and good faith estimate of the value of the goods or services, if any, that were provided in return for the donation; and a statement that no goods or services were provided in return for the donation, or that the goods or services, if any, that were provided by the organization consisted entirely of intangible religious benefits, if that was the case. Without a properly prepared Letter of Acknowledgment, the donation is not deductible. **Please enclose a copy of your Letter(s) of Acknowledgment**
☐	☐	Did you or your spouse make any Qualified Charitable Distributions (QCDs) from a Traditional IRA, Rollover IRA, Inherited IRA, SEP-IRA (inactive plans only), and SIMPLE-IRA (inactive plans only)? **Please provide a list of your QCDs and indicate which IRA's 1099-R includes the QCD amounts**. A Letter of Acknowledgment is required if the donation was $250 or more. **Please also enclose a copy of your Letter(s) of Acknowledgment**
☐	☐	For your non-cash donations, e.g. clothes and household items, have you kept a detailed list of the items donated, their condition, their estimated cost at time of acquisition, their value at the time of the donation and the Letter of Acknowledgment from the charity? It is your responsibility to value the donation. There are websites like Valuation Guide for Goodwill Donors and The Salvation Army Donation Value Guide to help your determine the value of the items at the time of the donation. If your non-cash donations are more than $500 in total, **please complete Form 26** and include your documentation.
☐	☐	Do you have any out-of-pocket volunteer expenses related to providing services to a charity or use your car for charitable purposes? You need a bank record or other substantiation for the out-of-pocket expense. If any item is $250 or more, you need the Letter of Acknowledgment as indicated above. You need a detailed, contemporaneous mileage log for the use of your car, including details of the purpose of the trip, destination location and contact, mileage, and the name of the charitable organization. If so, please complete applicable lines on Form 25 p2, and provide a copy of your documentation.

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FOREIGN INCOME, TAXES AND ACCOUNTS

Yes	No	
☐	☐	Did you have any foreign income or pay any foreign taxes? Be sure to provide any related 1099s or other documentation. If you are eligible for the Foreign Income Exclusion on wage or self-employment income earned in a foreign country, please complete Form 31.1, Form 31.1 p2 and Form 31.2.
☐	☐	Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
☐	☐	Did you receive a gift or bequest from a foreign person or the estate of a foreign person of more than $100,000 or did you receive a gift from a foreign corporation or partnership of more than $17,339 (the IRC Sec 6039F threshold)? If so, a Form 3520 is required to be filed. For planning purposes, the 2023 IRC Sec 6039F amount is $18,657.
☐	☐	Did you have an interest in or signature or other authority over any foreign assets or financial accounts in a foreign country, such as a bank account, securities account, or any other financial account? If so, and there was over $10,000 in the account, please provide a copy of a statement showing the name and address of the financial institution, the account number and the maximum value of the account during 2024 in U.S. dollars. Please also provide the names of the owner(s) of the account, the name of the foreign currency ______________ and its U.S. Treasury Financial Management Service exchange rate on December 31, 2024, _______________ to $1.00 U.S. If the foreign asset was acquired or disposed of during 2024, please provide the date _______________.

MISCELLANEOUS

Yes	No	
☐	☐	Do you want to allocate $3 to the Presidential Election Campaign Fund?
☐	☐	Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?
☐	☐	May the IRS discuss your tax return with your tax preparer?
☐	☐	Were you notified or audited by either the Internal Revenue Service or the State taxing agency? If so, please include a copy of the notice, information regarding resolution, and other related documents.
☐	☐	Did you engage the services of any household employees? If so, please complete Form 42 and provide a copy of the W-2 Form(s).
☐	☐	If you have income from self-employment, have you verified that you are in compliance with local and state business licensing, zoning regulations, and registration requirements? Generally, each jurisdiction in which you work, e.g. city, county and state, will have licensing requirements and personal property tax filing requirements.

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☐ ☐ If you have income from self-employment or a rental activity treated as a trade or business, have you verified that you are in compliance with Form 1099 filing requirements? Generally, a non-corporate recipient that was paid $600 or more for services in the course of these activities must be issued a 1099-NEC. Payments to an attorney or medical service provider in the course of these activities are also reportable even if the recipient is a corporation. A 1099-MISC is required to be issued to a non-corporate landlord paid $600 or more.

☐ ☐ Are you a Virginia Resident and purchased any firearm safety device in 2024?

☐ ☐ Are you aware of the new beneficial ownership information (BOI) reporting rules that start in 2024 requiring many businesses to report information about the individuals who own or control them? Domestic companies formed in the US and foreign companies registered to do business in the US before 2024 had until 1-1-2025 to file an initial report with the Financial Crimes Enforcement Network (FinCEN). Companies created or registered after 2023 have just 30 days from the formation or registration date to comply. This filing requirement is currently under a nationwide injunction, and pending legislation may extend the deadline to 1-1-2026. Voluntary compliance is encouraged.

CONSUMER USE TAX LIABILITY

Yes No

☐ ☐ Did you make any out-of-state purchases, such as a buying something on the internet or through a mail order catalog, and did not pay sales tax? Most online retailers collect state sales tax, but if you order from a company that doesn't, you need to pay consumer use tax. If you bought something in another state that does not charge sales tax, but brought the items back to your home, you owe consumer use to your state of residency. If you owe any consumer use tax, please indicate the cost of the items purchased subject to this tax. $___________

TAX RELIEF FOR FEDERALLY DECLARED DISASTER AREA VICTIMS

Yes No

☐ ☐ Did you incur a loss on any property located in a federally declared disaster area? If so, your loss may be deductible. If not a federally declared disaster, the loss is not deductible.

☐ ☐ Did the loss exceed $500? If so, please provide the date of the occurrence, documentation regarding the loss, the value of the loss, and the amount of any insurance or FEMA proceeds received.

☐ ☐ Did you receive any payments in 2024 due to the disaster? (These payments may or may not be taxable.) If so, please describe, e.g. source of payment, how funds were used, etc.

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GIFT TAX RETURN REQUIREMENT

Yes	No	
☐	☐	During 2024, did you or your spouse make any gifts of a future interest to an individual or a trust, such as a Charitable Remainder Trust or an Irrevocable Trust with no Crummey Power provision? If so, the annual gift tax exclusion does not apply and a gift tax return may be required.
☐	☐	During 2024, did you or your spouse make any gifts to an individual or a trust, or make contributions to a 529 plan, that total more than $18,000? If so, a gift tax return may be required. Please provide documentation and information regarding the gift(s), including the date(s) of the gift(s), dollar amount or value of the gift(s), description of the gift(s), the recipient's name, address, SSN, DOB, and relationship to you; whether the gift came from a joint account or if it was from an individual account, which spouse's account. For planning purposes, in 2025 the Gift Tax Exclusion will be $19,000 per recipient/donee/person.

GIFT, ESTATE AND FINANCIAL PLANNING; IRS ONLINE ACCOUNTS

Although not required for the preparation of your income tax return(s), now is a good time to review related estate and financial planning matters.

In general, you should review your estate plan at least every five years. You should also consider if changes are needed to your plan documents at other times, such as when there is a death, disability, divorce, marriage, the birth or adoption of a child, a serious illness of a beneficiary or named fiduciary, a substantial increase or decrease in the size of your estate, the purchase or sale of a business, retirement, significant gifting or lending of money to a child, change of residence, or the purchase of real estate in another jurisdiction. Changes in the tax laws may also necessitate that you revisit your estate plan.

If you answer no to any of the following questions; if there have been any changes in your marital status or family members; or if it has been more than five years since your estate plan has been reviewed, you may want to consider reviewing your current estate and financial plans and/or updating your documents.

Yes	No	
☐	☐	Have you or your spouse set up an IRS Online Account so you can securely access information about your federal tax account, including a 5-year history of tax payments, tax transcripts, certain notices, prior year AGI amounts, power of attorney information and other tax records? You can also verify if your name and address are correct. Getting this set up ASAP will prevent scammers from setting up a fraudulent account in your name. If not, **you can set this up at https://www.irs.gov/payments/your-online-account**.

2024	1040	US	Miscellaneous Questions

☐ ☐ If you operate a business other than a single-member LLC and have an active Employer Identification Number, have you set up a business tax account to view your business profile and manage authorized users. The business tax account will allow business taxpayers to check their tax payment history, make payments, view notices, authorize powers of attorney and conduct other business with the IRS. Future improvements will allow taxpayers to use their business tax accounts to view letters or notices, request tax transcripts, add third parties for power of attorney or tax information authorizations, schedule or cancel tax payments and store bank account information. For more about the business tax account and other initiatives underway to improve taxpayer service and modernize technology using Inflation Reduction Act funding visit https://www.irs.gov/businesses/business-tax-account

☐ ☐ Are you aware of the IRS Paperless Filing Initiative? Taxpayers can now digitally submit all correspondence and responses to notices using the online IRS Document Upload Tool. IRS plans to provide the option for taxpayers to e-file 20 additional tax forms during the 2024 filing season, and it will update the Where's My Refund Tool to provide taxpayers with more detailed information in plain language and allow the tool to work on mobile devices. News Release FS-2023-25.

☐ ☐ Have you gotten your REAL.ID from your DMV? As of May 7, 2025, this will be required for all domestic flights. Other acceptable identification for domestic travel include a valid US or Foreign government issued Passport, Global Entry Card.

☐ ☐ Do you and your spouse, if married, each have a will? If so, when was it last reviewed? Year __________

☐ ☐ Have you or your spouse, if married, established a revocable trust?

☐ ☐ If you have a trust, have the titles to the trust's assets been reviewed to insure that the trust has been properly funded and hold those assets that you want subject to the terms of the trust?

☐ ☐ Have the titles to your assets been reviewed to insure that their disposition will be in compliance with your wishes? The manner in which your assets are held determine whether or not they are subject to the terms of your will (and subject to probate), subject to the terms of your trust, or pass directly to another party. Joint tenancy, beneficiary designations, Payable on Death (POD) and Transfer on Death (TOD) designations will override any instructions in your will or trust documents, and will avoid probate and reporting on fiduciary income tax returns.

☐ ☐ If you and your spouse, if married, have special family personal property like antiques, family photos, art, jewelry or other items that you want to go to specific individuals, have you included documentation in your will or trust for that property to be distributed to that individual? Usually, an attached schedule with clear descriptions of the property and the name of the recipient that can be easily modified is a good option.

☐ ☐ Do you and your spouse, if married, have Durable Powers of Attorney, Medical Directives, Living Wills, and Medical Powers of Attorney? When were these documents last reviewed? Year __________

2024	1040	US	Miscellaneous Questions

☐ ☐ Do your doctors and the people named in these documents have ready access to them and have you discussed the provisions with them? A power of attorney for health care, similar to a power of attorney for property, allows you to name an agent who has the authority to make health care decisions on your behalf, up to and including the end-of-life decisions. A living will is meant to supplement the power of attorney for health care by allowing you to specify your end-of-life decisions for life sustaining treatment in writing, which then acts as a directive to your physician on what treatment you do, or don't, want performed.

☐ ☐ Have you made provisions in your Durable Power of Attorney and estate documents for your representative, successor trustee or executor to have access to your electronic accounts and passwords?

☐ ☐ Have you kept and maintained a comprehensive inventory of digital assets/online accounts and how to access each asset/account? Some examples of electronic accounts include financial accounts (e.g., online banking, epay, Paypal, eTrade, brokerage accounts), social media accounts (e.g., Facebook, Twitter, LinkedIn, Snapchat), data stored in a “cloud” (e.g., Google Drive, Dropbox), online gaming and gambling accounts (e.g., World of Warcraft, PokerStars), online media (e.g., Amazon Kindle e-books, Google Photos, iTunes songs and movies), blogs, online loyalty and rewards program benefits, domain names, online businesses, and even digital wallets. For more info on methods to best handle digital assets, see https://trustandwill.com/learn/what-is-rufadaa and the Virginia Fiduciary Access Digital Assets Act https://www.yetterlawfirm.com/post/what-happens-to-digital-assets-when-someone-passes-away-in-virginia

☐ ☐ Have you used an online tool to direct the custodian of the digital asset to disclose to a designated recipient some or all of your digital asset? The use of an online tool overrides any contrary information provided in a will, trust, power of attorney or other record.

☐ ☐ If an online tool is not available, have you provided the proper authorization using the required language under the Uniform Fiduciary Access to Digital Assets Act to permit a designated recipient access to the digital asset? See https://www.nolo.com/legal-encyclopedia/ufadaa.html

☐ ☐ Have you used an online tool for password storage and online afterlife companies (such as PasswordBox, SecureSafe, Entrust, or LastPass) that may allow an individual to name a digital executor?

☐ ☐ Do you have a hard copy of your passwords in a secure place for your representative, successor trustee or executor to have access to your electronic accounts and passwords?

☐ ☐ Do you have a backup of your digital assets (such as photos and videos) on a portable, encrypted hard-drive and provided access instructions? Have you stored the hard-drive in a secure location with other estate planning documents.

2024	1040	US	Miscellaneous Questions

☐ ☐ If face, voice or fingerprint recognition is used to access your digital accounts, have you provided alternative means for your designated recipient to access the digital asset in case of your incapacity or death?

☐ ☐ Are these important documents, passwords, access information, etc. kept a secure, protected place other than a safe-deposit box so that your appointed representative(s) can easily and quickly access them if needed?

☐ ☐ Have you reviewed and updated the named beneficiaries on your and your spouse's, if married, life insurance polices, IRAs, and pensions to insure that the funds will go the proper person(s) or entity? This is especially important after a major life event like a marriage, divorce, death, or birth.

☐ ☐ If someone other than your current spouse is the beneficiary of your account in your employer's retirement plan, has your current spouse completed the plan's required spousal consent documents to confirm this?

☐ ☐ If you have any minor children, have you named a guardian for the minor children?

☐ ☐ If you have any minor children, have you named a custodian to manage or made other provisions for the management of their financial assets?

☐ ☐ Is all of the real estate you own located only in your state of residency?

☐ ☐ If you or your spouse own real estate that is located in a state other than your state of residency, have you set up a revocable trust or other means for this real estate to avoid an ancillary probate process in that state?

☐ ☐ Have you and your spouse, if applicable, set up your online account(s) with the Social Security Administration?

☐ ☐ Have you and your spouse, if applicable, checked and verified your Earnings Records with the Social Security Administration?

☐ ☐ If you are not receiving Social Security benefits, have you and your spouse, if applicable, reviewed your Social Security benefit options, including early retirement, delayed retirement, disability benefits, survivor benefits options and, if unmarried but previously married at least 10 years, divorced spouse benefit options?

☐ ☐ Have you and your spouse, if applicable, and your financial advisor reviewed your strategy for the following: Roth conversions; advantages and disadvantages of consolidating each spouse's IRAs and retirement accounts; sources of retirement income by account and investment type; investment diversification; tax efficiency of investments; funding for long-term care; and charitable gifts of appreciated assets?

☐ ☐ Have you and your spouse, if applicable, reviewed your strategy and the implications for the potential 12-31-2025 "sunset" of the Tax Cuts and Jobs Act and its many tax provisions that provided reduced tax rates, higher standard deductions, and greater estate and gift tax exclusions?

2024	1040	US	Miscellaneous Questions

☐ ☐ If you or your spouse are approaching your 65th birthday, have you applied for Original Medicare Part A, B and D, or Medicare Advantage Part C? Individuals already receiving Social Security benefits are automatically enrolled in Medicare Part A and Part B in the month they turn age 65. Individuals who are close to age 65 and not receiving Social Security benefits must apply for Original Medicare Parts A and B by contacting the Social Security Administration. Parts C and D are private plans run by insurance companies and you must contact the insurance company for these benefits. **Individuals who do not enroll in Parts A, B, C or D when they are originally eligible at age 65 may be subject to significant penalties. Generally, your initial enrollment period extends from three months before the month of your 65th birthday to three months after the month of your 65th birthday. This applies regardless of your full-retirement age. An exception to this rule is if you or your spouse is currently employed, participating in that employer's group health insurance program, and that employer's plan covers at least 20 employees. If you and/or your spouse meet this exception to the general rule because your and/or your spouse have coverage based on current employment, you need to sign up for Medicare during a Special Enrollment Period. This Special Enrollment Period is the eight-month period that starts the month after employment ends or the month after the group health insurance based on current employment ends. COBRA and retiree health plans are NOT considered coverage based on current employment.**

Thank you for answering these questions! We know that this was a lot of work, but your answers will help us to focus on those tax issues unique to your situation, and we appreciate the time you took to address these items. If the last section regarding Gift, Estate and Financial Planning raised any concerns that you want to discuss, please let us know.

If your 2024 Tax Organizer does not contain a form that you need, you can simply call or email us and we will provide the blank form to you. Blank forms will also be accessible on our website at -HTTP://WWW.jajonescpa.com/taxorganizers/2024taxorganizer.pdf.

2024	1040	US	Topical Index

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Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2024 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 (2022 or 2023)	
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)

2024	1040	US	Client Information (continued)	1 p2

Please add, change or delete information for 2024.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone	
	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	

Daytime Phone

1 = Work
2 = Home
3 = Mobile

2024	1040	US	Dependents	2

Please add, change or delete information for 2024.

DEPENDENTS

	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		

	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		

Type of Dependent

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

Earned Income Credit

1 = When applicable (default)
2 = Student age 19 to 23
3 = Disabled
4 = Force
5 = Suppress

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:

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

NOTE: If your child is disabled, please provide one of the following forms of proof of disability:

1. Doctor statement
2. Other health care provider statement
3. Social services agency or program statement

2024	1040	US	Direct Deposit & Estimates (Form 1040 ES)	3, 6

Please enter all pertinent 2024 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)

2024 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2024 Voucher Amount
Overpayment applied from 2023				
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	2024 Voucher Amount
Overpayment applied from 2023				
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)
2 = Taxpayer's IRA (next year limits)
3 = Spouse's IRA (next year limits)
4 = Health savings account (HSA)
5 = Archer MSA
6 = Coverdell savings account (ESA)
7 = Other
8 = Taxpayer's IRA (current year limits)
9 = Spouse's IRA (current year limits)

(t=taxpayer, s=spouse, blank=joint)

2024	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1

Please enter all pertinent 2024 information.

APPLICATION OF 2024 OVERPAYMENT (7.1)

If you have an overpayment of 2024 taxes, do you want the excess refunded? ☐ or applied to 2025 estimate? ☐

Other (please explain): ______________________________

2025 ESTIMATED TAX INFORMATION

Do you expect your 2025 taxable income to be different from 2024? . . . . Yes ☐ No ☐

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

Do you expect your 2025 withholding to be different from 2024? . . . . Yes ☐ No ☐

If "yes" explain any differences: ______________________________

2024	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2

Please enter all pertinent 2024 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=spouse	1=retirement plan (Box 13)	Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2023 Wages
					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	1=spouse	1=IRA/SEP/SIMPLE	Distribution code #1	Distribution code #2	Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/24	2023 Distribution
								Federal (Box 4)	State (Box 14)		

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2023 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

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

	2024 Amount	TS	2023 Amount
Total gambling losses			
Winnings not reported on Form W-2G			

(T=taxpayer, S=spouse, Blank=joint)

Please enter all pertinent 2024 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2023 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller-Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2023 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

2024	1040	US	Miscellaneous Income	14.1

Please enter all pertinent 2024 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2024 Amount		2023 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				
Activity not engaged in for profit income				
Olympic & Paralympic medals & USOC prize money				
Prizes and awards				
Stock Options				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes				
Wages earned while incarcerated not on W-2				
Income subject to S/E tax: (1099-NEC, box 1)				
Other income (1099-MISC, box 3, 8)				

Form 1099-K

	2024 Taxpayer	2024 Spouse	2023 Taxpayer	2023 Spouse
Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss				
Amount from Form 1099-K that was incorrectly reported				

TAX WITHHELD (not entered elsewhere)

	2024 Taxpayer	2024 Spouse	2023 Taxpayer	2023 Spouse
Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

Please add, change or delete 2024 information as appropriate.
Be sure to attach all 1099-G forms.

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

No.		2024 1099-G Amount
	Name of payer	
	1=spouse	
	Unemployment compensation:	
	Total received (Box 1)	
	2024 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 2023 (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.		
	Name of payer	
	1=spouse	
	Unemployment compensation:	
	Total received (Box 1)	
	2024 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 2023 (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)	

2024	1040	US	Education Distributions (ESA's and QTP's)	14.3

Please enter all pertinent 2024 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

No.		2024 Amount	2023 Amount
	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2024 contributions to this ESA		
	Value of this account at 12/31/24 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/23		

No.		2024 Amount	2023 Amount
	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2024 contributions to this ESA		
	Value of this account at 12/31/24 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/23		

No.		2024 Amount	2023 Amount
	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2024 contributions to this ESA		
	Value of this account at 12/31/24 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/23		

2024	1040	US	ABLE Distributions	14.4

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

ABLE DISTRIBUTIONS / CONTRIBUTIONS

		2024 Amount	2023 Amount
No.	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
	Earnings on excess contributions		

No.	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
	Earnings on excess contributions		

No.	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
	Earnings on excess contributions		

2024	1040	US	Business Income (Schedule C)	No.	16

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, if different from Form 1040	
State, if different from Form 1040	
ZIP code, if different from Form 1040	
Foreign region	
Foreign postal code	
Foreign country	
Employer identification number	
Other accounting method	

Accounting method: 1=cash, 2=accrual	
Inventory method: 1=cost, 2=lower cost/market, 3=other	
1=change of inventory method	
1=spouse, 2=joint	
1=first Schedule C filed for this business	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	
1=not subject to self-employment tax	
1=did not "materially participate"	
1=personal services is not a material income producing factor	
1=investment	
1=minister's Schedule C	
1=single member limited liability company	
1=trader in financial instruments or commodities	

INCOME

	2024 Amount	2023 Amount
Gross receipts or sales (Form 1099-NEC)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

	2024 Amount	2023 Amount
Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		
Inventory at end of the year		

2024	1040	US	Business Income (Schedule C) (cont.)	No.	16 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2024 Amount	2023 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Meals in full (50%)		
Department of Transportation meals in full (80%)		
Uniforms		
Utilities		
Wages		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

ORGANIZER

2024	1040	US	Capital Gains & Losses (Schedule D)	17

If you sold any stocks, bonds, or other investment property in 2024, please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

PRIOR YEAR INSTALLMENT SALE

		2024 Amount	2023 Amount
No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

If you sold your home or moved in 2024, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)	
Date acquired (m/d/y)	
Date sold (m/d/y) (Box 1)	
Sales price (Box 2)	
1=sale of home	
1=owned and used property as main home for at least 2 of 5 years before sale	
1=first-time homebuyer credit was previously taken on this home	
1=business use in year of sale	
Number of days after December 31, 2008 that home was not used as principal residence	

Adjusted Basis

Original cost	
Improvements:	
Adjusted basis	

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale	

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:
a) Did not meet the ownership and use tests *, or **b)** Excluded gain on the sale of another home after May 6, 1997.

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)	
1=sale due to change in health, employment or unforeseen circumstances	
Days used as main home - taxpayer	
Days used as main home - spouse	
Days property owned - taxpayer	
Days property owned - spouse	

MOVING EXPENSES (27) (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint	
1=armed forces move due to permanent change of station	
Miles from old home to new work place	
Miles from old home to old work place	
Expenses for transportation and storage of household goods and personal effects	
Lodging and travel (excluding meals):	
Lodging and travel (excluding automobile)	
Parking fees and tolls	
Gas and oil	
Miles driven to new home	

(* owned and used property as main home for at least 2 of 5 years before sale)

2024	1040	US	Rental & Royalty Income (Schedule E)	No.	18

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2024 Amount	2023 Amount
Description of property		
Street address		
City		
State		
ZIP code		
Type of property (see table)		
Other type of property		
Number of days rented	34	

Type of Property

1 = Single Family Residence
2 = Multi-Family Residence
3 = Vacation / Short-Term Rental
4 = Commercial
5 = Land
6 = Royalties
7 = Self-Rental

Percentage of ownership if not 100% (.xxxx)		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx)		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	

INCOME

	2024 Amount	2023 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

	2024 Amount	2023 Amount
Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region	
Foreign postal code	
Foreign country	

OIL AND GAS

	2024 Amount	2023 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use		
Number of days owned (if optional method elected)		

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal product	
Employer ID number	

Agricultural activity code		
Accounting method: 1=cash, 2=accrual		
1=spouse, 2=joint		
1=farm rental (Form 4835)		
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other		
1=crop insurance proceeds election		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no		
1=did not "materially participate" (Schedule F only)		
1=did not actively participate (Farm rental only)		
1=real estate professional (farm rental only)		
1=single member limited liability company		
% of ownership if not 100% (.xxxx) (Farm rental only)		

FARM INCOME

	2024 Amount	2023 Amount
Cash method:		
Sales of livestock and other resale items		
Cost or basis of livestock or other resale items		
Sales of products raised		
Accrual method:		
Sales of livestock, produce, etc.		
Beginning inventory of livestock, etc.		
Cost of livestock, etc. purchased		
Ending inventory of livestock, etc.		
Other farm income:		
Total cooperative distributions		
Taxable cooperative distributions		
Total agricultural program payments (other than CRP)		
Taxable agricultural program payments (other than CRP)		
Total conservation reserve program payments		
Taxable conservation reserve program payments		
Commodity credit loans reported under election		
Total commodity credit loans forfeited or repaid		
Taxable commodity credit loans forfeited or repaid		
Total crop insurance proceeds received in 2024		
Taxable crop insurance proceeds received in 2024		
Taxable crop insurance proceeds deferred from 2023		
Custom hire (machine work) income not included above		

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

FARM INCOME (continued)

Other income:

	2024 Amount	2023 Amount

FARM EXPENSES

	2024 Amount	2023 Amount
Car and truck expenses (not entered elsewhere)		
Chemicals		
Conservation expenses		
Custom hire (machine work)		
Employee benefit programs		
Feed purchased		
Fertilizers and lime		
Freight and trucking		
Gasoline, fuel, and oil		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Labor hired		
Pension and profit sharing - contributions		
Pension and profit sharing plans - admin. and education costs		
Rent - vehicles, machinery, and equipment (not entered elsewhere)		
Rent - other (land, animals, etc.)		
Repairs and maintenance		
Seeds and plants purchased		
Storage and warehousing		
Supplies purchased		
Taxes (not entered elsewhere)		
Utilities		
Veterinary, breeding, and medicine		
Capitalized preproductive period expenses (also enter below)		

Other expenses:

	2024 Amount	2023 Amount

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2024	1040	US	Partnership and S corporation Information	20.1,20.2

Please add, change or delete 2024 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

2024	1040	US	Estate or Trust and REMIC Information	20.3,20.4

Please add, change or delete 2024 information as appropriate.
Be sure to attach all Schedule K-1s and Schedule Qs.

ESTATE OR TRUST INFORMATION (20.3)

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

REMIC INFORMATION (20.4)

No.	Name of REMIC	Employer Identification Number

2024	1040	US	Asset Disposition List	22

If you disposed of any business assets in 2024, please enter date sold, sales price, and expenses of sale. For real estate transactions, be sure to attach all 1099-S forms and closing statements.

No.	Description of Property (Box 3)	Date Placed in Service	Date Sold (Box 1)	Sales Price (Box 2)	Cost or Basis	Expenses of Sale

2024 | 1040 | US | Asset Acquisition List | 22 p2

If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2024, please enter all pertinent information below.

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2024 Amount	2023 Amount
Description of vehicle		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=vehicle used primarily by more than 5% owner		
Number of months of business use if changed from 100% personal use		

AUTOMOBILE MILEAGE

	2024 Amount	2023 Amount
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		

ACTUAL EXPENSES

	2024 Amount	2023 Amount
Parking fees and tolls (business portion only)		
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

Please enter all pertinent 2024 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2024 Amount Taxpayer	2024 Amount Spouse	2023 Amount Taxpayer	2023 Amount Spouse
IRA contributions you made or expect to make (1=maximum) ($7,000/$8,000 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2024 payments from 1/1/23 to 4/15/23				

ROTH IRA CONTRIBUTIONS

	2024 Amount Taxpayer	2024 Amount Spouse	2023 Amount Taxpayer	2023 Amount Spouse
Roth IRA contributions you made or expect to make (1=maximum) ($7,000/$8,000 if 50 or older)				
Contributions made to date				

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2024 Amount Taxpayer	2024 Amount Spouse	2023 Amount Taxpayer	2023 Amount 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

	2024 Amount Taxpayer	2024 Amount Spouse	2023 Amount Taxpayer	2023 Amount 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				
Attorney fees and court costs for unlawful discrimination claims				
Attorney fees and court costs paid in connection with an IRS award for information on tax law violations				
Contributions by certain chaplains to section 403(b) plans				
Reforestation amortization and expenses				
Repayment of supplemental unemployment benefits				
Expenses from rental of personal property				
Other adjustments to income:				

Please enter all pertinent 2024 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.

	2024 Amount	TS	2023 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			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2024 estimates are automatic.)

	2024 Amount	TS	2023 Amount
State income taxes - 1/24 payment on 2023 state estimate			
State income taxes - paid with 2023 state return extension			
State income taxes - paid with 2023 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/24 payment on 2023 city/local estimate			
City/local income taxes - paid with 2023 city/local extension			
City/local income taxes - paid with 2023 city/local return			

SALES AND USE TAXES PAID

	2024 Amount	TS	2023 Amount
State and local sales taxes (except autos and special items)			
Use taxes paid on 2024 purchases			
Use taxes paid with 2023 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

	2024 Amount	TS	2023 Amount
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 2024 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 5) reported on Form 1098:	2024 Amount	TS	2023 Amount

Home mortgage interest not reported on Form 1098:

Payee's name	
Payee's SSN or FEIN	
Payee's street address	
Payee's city	
Payee's state	
Payee's ZIP code	
Payee's region	
Payee's postal code	
Payee's country	

	2024 Amount	TS	2023 Amount
Amount paid			
Points not reported on Form 1098:			
Investment interest (interest on margin accounts):			
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:	2024 Amount	TS	2023 Amount
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:	2024 Amount	TS	2023 Amount
Volunteer expenses (out-of-pocket)			
Number of charitable miles			

(T=taxpayer, S=spouse, Blank=joint)

2024	1040	US	Itemized Deductions (continued)	25 p3

Please enter all pertinent 2024 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.

	2024 Amount	TS	2023 Amount
50% limitation (see above):			
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)

	2024 Amount	TS	2023 Amount
Union and professional dues			
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			
Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):			

(T=taxpayer, S=spouse, Blank=joint)

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

OTHER MISCELLANEOUS DEDUCTIONS

	2024 Amount	TS	2023 Amount
Estate tax, section 691(c)			
Other miscellaneous deductions:			

(T=taxpayer, S=spouse, Blank=joint)

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded $100,000 at any time during 2024 ($50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded $750,000 at any time during 2024 ($375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2024 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

	2024 Amount	TS	2023 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured			

LOAN INFORMATION

	2024 Amount	TS	2023 Amount
Loan #1			
Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2024			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2024			
Grandfather debt balance - beginning of year			
Loan #2			
Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2024			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2024			
Grandfather debt balance - beginning of year			

Form

1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

Please enter all pertinent 2024 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

LOAN INFORMATION (continued)

Loan #3	2024 Amount	TS	2023 Amount
Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2024			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2024			
Grandfather debt balance - beginning of year			

Loan #4	2024 Amount	TS	2023 Amount
Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2024			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2024			
Grandfather debt balance - beginning of year			

Form

1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

2024	1040	US	Noncash Contributions (Form 8283)	26.1,26.2

If your total noncash contributions are in excess of $500 in 2024, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than $500, attach Form 1098-C or other written acknowledgement received from the donee organization.

* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than $500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No.		Name of charitable organization (donee)	
		Street address	
		City	
		State	
		ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make	
		Model	
		Odometer mileage	
		Date of contribution (m/d/y)	
		Date acquired by donor (m/y)	
		How acquired by donor (Table 1 or describe)	
		Donor's cost or basis	
		Fair market value	
		Method used to determine FMV (Table 2 or describe)	

No.		Name of charitable organization (donee)	
		Street address	
		City	
		State	
		ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make	
		Model	
		Odometer mileage	
		Date of contribution (m/d/y)	
		Date acquired by donor (m/y)	
		How acquired by donor (Table 1 or describe)	
		Donor's cost or basis	
		Fair market value	
		Method used to determine FMV (Table 2 or describe)	

1 How Property was Acquired

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

2 Method Used to Determine FMV

1 = Appraisal
2 = Thrift shop value
3 = Catalog
4 = Comparable sales

For other methods, see IRS Pub. 561.

2024	1040	US	Business Use of Home (Form 8829)	No.	29

Please enter 2024 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

	2024 Amount	2023 Amount
Form		
Number of form (e.g., enter 2 for Schedule C number 2)		
Business use area (square footage)		
Total area of home (square footage)		
Total hours facility used (for daycare facilities only)		
Total hours available (if not 8,760)		
Area of home included above used exclusively for daycare business, if any (sq ft)		
% (.xx) or amount of gross income from home if not 100% (-1 if none)		
% (.xx) or amount of expenses from home if not 100% (-1 if none)		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

	2024 Amount	2023 Amount
Mortgage interest		
Real estate taxes		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Excess real estate taxes		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

	2024 Amount	2023 Amount
Mortgage interest		
Real estate taxes		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Excess real estate taxes		
Excess casualty losses		
Allowable casualty losses		
Other direct expenses:		

2024	1040	US	Employee/Vehicle Bus. Exp. (Form 2106)	No.	30

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040		
Form		
Number of form (1=first Schedule C, 2=second, etc.)		
1=spouse		
1=performance artist, 2=handicapped, 3=fee-basis government official		
1=minister's expenses		

EMPLOYEE BUSINESS EXPENSES

	2024 Amount	2023 Amount
Meal expenses in full		
Reimbursements for meals not on W-2, box 1		
1=Department of Transportation (80% meal allowance)		
Local transportation (bus, taxi, train, etc.)		
Travel expenses while away from home overnight		
Reimbursements not included on Form W-2, box 1		
Other business expenses:		

2024	1040	US	Vehicle Expenses (Form 2106) (cont.)	No.	30 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

	2024 Amount	2023 Amount
1=vehicle used primarily by more than 5% owner		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		

VEHICLE 1

	2024 Amount	2023 Amount
Description of vehicle		
Date placed in service (m/d/y)		
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		
Number of months of business use if changed from 100% personal use		
Parking fees and tolls (business portion only)		

Actual expenses:

	2024 Amount	2023 Amount
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

VEHICLE 2

	2024 Amount	2023 Amount
Description of vehicle		
Date placed in service (m/d/y)		
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		
Number of months of business use if changed from 100% personal use		
Parking fees and tolls (business portion only)		

Actual expenses:

	2024 Amount	2023 Amount
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E and F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

Please enter all pertinent 2024 information.

GENERAL INFORMATION

1=spouse		
Foreign address of taxpayer, if different from Form 1040:		
Street address		
City		
Region		
Postal code		
Country		
Employer:		
Name		
U.S. street address		
U.S. city		
U.S. state		
U.S. ZIP code		
Foreign street address		
Foreign city		
Foreign region		
Foreign postal code		
Foreign country		
Employer type: 1=foreign entity, 2=U.S. company, 3=self, 4=foreign affiliate of U.S. company, 5=other		
Employer type, if other		

Type of exclusion revoked if revoked in earlier year (if applicable):	Tax year revocation was effective

Country of citizenship	

City and country of separate foreign residence if maintained due to adverse living conditions (if applicable):	Number of days during tax year at separate foreign address (if applicable)

Tax homes(s) during tax year:	Dates tax home(s) were established (m/d/y)

Please enter all pertinent 2024 information.

TRAVEL INFORMATION

NOTE: Please enter all travel for 2024 as well as travel for 2025 known to date.

Travel Type (table)	Name of country (if not United States)	Date arrived	Date left	Days in U.S. on business

BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST

Beginning date for bona fide residence (m/d/y)	
Ending date for bona fide residence (m/d/y)	
Living quarters in foreign country: 1=purchased home, 2=rented house or apartment, 3=rented room, 4=quarters furnished by employer	

Names of family living abroad with taxpayer (if applicable):	Relationship	Period family lived abroad

1=submitted statement to country of bona fide residence	
1=required to pay income tax to country of bona fide residence	
Contractual terms relating to length of employment abroad	
Type of visa you entered foreign country under	
Explanation why visa limited stay or employment in country (if applicable)	

Address of home in U.S. maintained while living abroad (if applicable):			ZIP Code	1=U.S. home rented (if applicable)

Names of occupants in U.S. home (if applicable)	Relationship of occupants in U.S. home (if applicable)

Principal country of employment	

FOREIGN HOUSING EXPENSES

		2024 Amount	2023 Amount
Qualified housing expenses			

Location of housing expenses:	Qualifying days in location (multiple locations only)

Travel Type

1 = Travel to U.S. (default)
2 = Travel to foreign country
3 = Travel to restricted country

2024	1040	US	Foreign Income Exclusion (Form 2555)	No.	31.2

Please enter all pertinent 2024 amounts and attach all W-2 forms, or other wage statements.
Enter amounts in U.S. dollars only. Last year's amounts are provided for your reference.

FOREIGN WAGES, SALARIES, TIPS

	2024 Amount	2023 Amount
Name or number		
1=spouse		
1=retirement plan (Box 13)		
Name of employer (Box c)		
Wages, tips, other compensation (Box 1)		
Federal income tax withheld (Box 2)		
Social security tax withheld (Box 4)		
Medicare tax withheld (Box 6)		
State income tax withheld (Box 17)		
Local income tax withheld (Box 19)		

FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME

Noncash Income

Home (lodging)		
Meals		
Car		

Other properties or facilities:

Allowances and Reimbursements

Cost of living and overseas differential		
Family		
Education		
Home leave		
Quarters		

Other purposes:

Meals and lodging provided for the convenience of the Employer (excludable under section 119)		

Other Foreign Earned Income

2024 Days Worked Allocation Information

Total number of days worked (if not 240)		
Total days worked before and after foreign assignment		
Foreign days worked before and after foreign assignment		

Please enter all pertinent 2024 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2024, a high deductible health plan is one with an annual deductible that is not less than $1,600 for self-only coverage or $3,200 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed $8,050 for self-only coverage or $16,100 for family coverage.

	2024 Amount		2023 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

	2024 Taxpayer	2024 Spouse	2023 Taxpayer	2023 Spouse
Total HSA distribution received (1099-SA, box 1) . . .				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses				

2024	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2

Please enter all pertinent 2024 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2024 Amount Taxpayer	2024 Amount Spouse	2023 Amount Taxpayer	2023 Amount Spouse
Dependent care expenses incurred but not paid in 2024				
Employer-provided benefits forfeited in 2024				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No.	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2024		2023 amt:
	1=over age 12 & disabled at the time care was provided		
	1=spouse, 2=joint		

No.	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2024		2023 amt:
	1=over age 12 & disabled at the time care was provided		
	1=spouse, 2=joint		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No.	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Foreign region		
	Foreign postal code		
	Foreign country		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2024		2023 amt:
	1=spouse, 2=joint		
	1=care provided ind. above was a household employee		

2024	1040	US	Qualified Adoption Expenses (Form 8839)	37

Please enter all pertinent 2024 information. Last year's amounts are provided for your reference.

ELIGIBLE CHILDREN

			2024 Amount	2023 Amount
No.	First name			
	Last name			
	Identification number			
	Date of birth (m/d/y)			
	1=born before 2007 and was disabled			
	1=special needs child			
	1=foreign child			
	1=adoption was not final in 2024			
	Qualified Adoption Expenses Paid in	2023 for adoption not finalized by end of 2024		
		Prior years for adoption of foreign child finalized in 2024		
		2023 and 2024 for adoption finalized in 2024		
		2024 for adoption finalized before 2024		
	1=spouse, 2=joint			

			2024 Amount	2023 Amount
No.	First name			
	Last name			
	Identification number			
	Date of birth (m/d/y)			
	1=born before 2007 and was disabled			
	1=special needs child			
	1=foreign child			
	1=adoption was not final in 2024			
	Qualified Adoption Expenses Paid in	2023 for adoption not finalized by end of 2024		
		Prior years for adoption of foreign child finalized in 2024		
		2023 and 2024 for adoption finalized in 2024		
		2024 for adoption finalized before 2024		
	1=spouse, 2=joint			

			2024 Amount	2023 Amount
No.	First name			
	Last name			
	Identification number			
	Date of birth (m/d/y)			
	1=born before 2007 and was disabled			
	1=special needs child			
	1=foreign child			
	1=adoption was not final in 2024			
	Qualified Adoption Expenses Paid in	2023 for adoption not finalized by end of 2024		
		Prior years for adoption of foreign child finalized in 2024		
		2023 and 2024 for adoption finalized in 2024		
		2024 for adoption finalized before 2024		
	1=spouse, 2=joint			

2024	1040	US	Education Credits	No.	38

Please complete the information below if you paid qualified education expenses in 2024 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse		
First name		
Last name		
Social security number		
Number of prior years AOC claimed		
1=student was NOT enrolled at least half-time for at least one academic period that began in 2024 (or the first 3 months of 2025 if the qualified expenses were made in 2024) at an eligible institution in a qualified program		
1=student completed first four years of post-secondary education before 2024		
1=student was convicted, before the end of 2024, of a felony for possession or distribution of a controlled substance		

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name		
Street address		
City		
State		
ZIP code		
1=2024 Form 1098-T was NOT received		
1=2024 Form 1098-T received with Box 7 completed		
1=2023 Form 1098-T received with Box 7 completed		
Federal ID number from Form 1098-T		

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name		
Street address		
City		
State		
ZIP code		
1=2024 Form 1098-T was NOT received		
1=2024 Form 1098-T received with Box 7 completed		
1=2023 Form 1098-T received with Box 7 completed		
Federal ID number from Form 1098-T		

QUALIFIED EDUCATION EXPENSES

	2024 Amount	2023 Amount
Qualified tuition & fees paid in 2024 (net of refund or assistance, & not entered elsewhere)		
Books & supplies required to be purchased from institution		
Books & supplies not entered above		
Amount of prior year refund or assistance *		

* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

Please enter all pertinent 2024 information. Last year's amounts are provided for your reference.

HOUSEHOLD EMPLOYMENT TAXES

NOTE: If you paid any one household employee cash wages of $2,700 or more in 2024; withheld federal income tax during 2024 for any household employee; or paid total cash wages of $1,000 or more in any calendar quarter of 2023 or 2024 to household employees, please complete the following:

Employer identification number	
1=spouse, 2=joint	

Social security, Medicare and income taxes:	2024 Amount	2023 Amount
1=paid any one employee cash wages of $2,700 or more		
1=withheld federal income tax for household employee		
Total cash wages subject to social security taxes		
Total cash wages subject to Medicare taxes		
Federal income tax withheld		
Taxes withheld from state disability payments		

Federal unemployment tax:		
1=paid total cash wages of $1,000 or more in any calendar quarter of 2023 or 2024		
Total cash wages subject to FUTA tax		
1=paid unemployment contributions to only one state		
1=paid all state unemployment contributions by 4/15/25		
1=all wages taxable for FUTA were also taxable for state unemployment		
Name of state		
Contributions paid to state unemployment fund		

Please enter all pertinent 2024 amounts & attach all 1099-INT and 1099-DIV forms.
Last year's amounts are provided for your reference.

CHILD'S INFORMATION

First name	
Last name	
Social security number	
Date of birth (m/d/y)	
1=nontaxable to federal	
1=nontaxable to state	

INTEREST INCOME (Form 1099-INT)

	2024 Amount	2023 Amount
Banks, credit unions, etc. (Box 1):		
U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3):		
Tax-exempt interest:		
Total municipal bonds		
In-state municipal bonds		
Adjustments:		
Nominee distribution		
Accrued interest		
Tax-exempt interest (1099-INT in error)		
OID adjustment		
ABP adjustment		
Foreign:		
1=interest in or authority over foreign account		
Name of foreign country		
1=grantor/transferor or received distribution from foreign trust		
Post 8/7/86 private activity bond interest (included above) (6251)		

DIVIDEND INCOME (Form 1099-DIV)

	2024 Amount	2023 Amount
Total ordinary dividends (Box 1a):		
Qualified dividends (Box 1b)		
Total capital gain distributions (Box 2a):		
Unrecaptured section 1250 gain (Box 2b)		
Section 1202 gain (Box 2c)		
Collectibles (28%) gain (Box 2d)		
Nontaxable distributions (Box 3)		
Tax-exempt interest:		
Total municipal bonds		
In-state municipal bonds		
Nominee distributions:		
Ordinary dividends		
Qualified dividends		
Capital gain distributions		
Alaska permanent fund dividends included above		

2024	1040	US	Report of Foreign Bank and Financial Accounts	82.1

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2024 Amount	2023 Amount
Canadian province or Mexican state		
Other type of filer		
Foreign identification:		
Taxpayer:		
1=passport, 2=foreign TIN		
Other type of identification		
Number		
Country of issue		
Spouse:		
1=passport, 2=foreign TIN		
Other type of identification		
Number		
Country of issue		
Taxpayer:		
Title		
Spouse:		
Title		

2024	1040	US	Report of Foreign Bank & Fin. Accts.	No.	82.1 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

INFORMATION ON FINANCIAL ACCOUNTS

	2024 Amount	2023 Amount
1=spouse		
Type of account: 1=bank account, 2=securities account, or specify		
Maximum value of account (-1 if unknown)		
Financial institution:		
Name of institution (Line 1) (mandatory)		
Name of institution (Line 2)		
Mailing address		
Account number		
City		
State		
ZIP/postal code		
Country (if not US)		
Accounts owned jointly:		
Number of joint owners (Mandatory for Part III accounts) (-1 if joint owner is joint filer)		
Principal joint owner:		
Taxpayer identification number, if not joint filer		
TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign , 4=unknown		
Last name		
First name		
Middle initial		
Address		
City		
State		
ZIP/postal code		
Country (if not US)		
Accounts where filer has no financial interest:		
Last name or org. name (mandatory)		
First name		
Middle initial		
Taxpayer identification number		
TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign , 4=unknown		
Address		
City		
State		
ZIP/postal code		
Country (if not US)		
Filer's title		

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

FOREIGN DEPOSIT AND CUSTODIAL ACCOUNTS (Part I)

	2024 Amount	2023 Amount
Description of asset		
Type of account: 1=deposit, 2=custodial		
Use financial institution information from Form 114		
Financial institution information (if not filing Form 114):		
Maximum value of account during year		
Name of institution		
Account number (mandatory for part I)		
Mailing address of institution		
City of institution		
State/province of institution		
Postal code of institution		
Country of institution		
1=account opened during year		
1=account closed during year		
1=account jointly owned with spouse		
1=no tax item in Part III with respect to this account		
1=used foreign currency exchange rate to convert value to US dollars		
Foreign currency in which account is maintained		
Foreign currency exchange rate (xxxx.xxxx)		
Source of exchange rate		

OTHER FOREIGN ASSETS (Part II)

	2024 Amount	2023 Amount
Identifying number or other designation (mandatory for part II)		
Date asset acquired during year (m/d/y)		
Date asset disposed of during year (m/d/y)		
1=jointly owned with spouse		
1=no tax item in Part III with respect to this asset		
Maximum value of asset during year		
1=used foreign currency exchange rate to convert value to US dollars		
Foreign currency in which asset is denominated		
Foreign currency exchange rate (xxxx.xxxx)		
Source of exchange rate		
Foreign entity information (complete if stock or interest):		
Name of entity		
Type of entity		
Mailing address of entity		
City of entity		
State/province of entity		
Postal code of entity		
Country of entity		

1

Type of Entity

1 = Partnership
2 = Corporation
3 = Trust
4 = Estate

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

OTHER FOREIGN ASSETS (Part II) (continued)

Issuer or counterparty (#1):

Name	
1=issuer, 2=counterparty	
Type of issuer or counterparty (see table 2)	
Issuer or counterparty: 1=US person, 2=foreign person	
Mailing address	
City	
State/province	
Postal code	
Country	

Issuer or counterparty (#2):

Name	
1=issuer, 2=counterparty	
Type of issuer or counterparty (see table 2)	
Issuer or counterparty: 1=US person, 2=foreign person	
Mailing address	
City	
State/province	
Postal code	
Country	

Issuer or counterparty (#3):

Name	
1=issuer, 2=counterparty	
Type of issuer or counterparty (see table 2)	
Issuer or counterparty: 1=US person, 2=foreign person	
Mailing address	
City	
State/province	
Postal code	
Country	

Issuer or counterparty (#4):

Name	
1=issuer, 2=counterparty	
Type of issuer or counterparty (see table 2)	
Issuer or counterparty: 1=US person, 2=foreign person	
Mailing address	
City	
State/province	
Postal code	
Country	

2

Type of Issuer or Counterparty

1 = Individual
2 = Partnership
3 = Corporation
4 = Trust
5 = Estate

2024	1040	US	Additional Information

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.