



**CROCE, SANGUINETTI, & VANDER VEEN**

CERTIFIED PUBLIC ACCOUNTANTS  
(209) 938-1010 | CSVCPAS.COM

January 1, 2024

The 2023 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2023 income tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

Please provide us with the following additional information:

- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Form(s) 1095-A or 1095-C (health insurance coverage)
- Form(s) 1098-T (tuition statement) or 1099-SA (health savings account)
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- Any other documents supporting tax transactions
- Any tax notices received from the IRS or other taxing authorities

To continue providing quality services on a timely basis, we urge you to collect your information as soon as possible. If information from "passthrough" entities such as partnerships, trusts and S corporations is the only data you are missing, please send the data you have assembled and forward the missing information as soon as it is available.

For your convenience there is an engagement letter enclosed which explains the services we will provide to you. Please sign the engagement letter and return it to our office with your tax information.

The filing deadline for your 2023 income tax return is April 15, 2024. In order to meet this filing deadline your complete tax organizer needs to be received by our office no later than March 25, 2024. Any information received after that date may require that an extension of time be filed for this tax return.

We look forward to providing services to you. Should you have any questions regarding any items, please do not hesitate to contact us.

Sincerely,

Croce, Sanguinetti, & Vander Veen, Inc.



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CROCE, SANGUINETTI, & VANDER VEEN<sup>INC.</sup>

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CERTIFIED PUBLIC ACCOUNTANTS  
(209) 938-1010 | CSVCPAS.COM

January 1, 2024

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2023 federal and requested state income tax returns from information which you will furnish to us. 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 will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping our fee to a minimum. As a reminder, please provide us copies of all forms W-2, 1099, and K-1's.

It is your responsibility to provide all information required for the preparation of complete and accurate returns. You should retain all documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for the preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions.

Professional standards require us to electronically file all federal and state individual income tax returns ("e-filing"). However, you do have the right to "opt out" of the e-filing program. Please notify our firm immediately should you desire not to have your return e-filed, so that we may provide you with the forms necessary for opting out of the e-file program. Please note that unless you notify us of your desire not to e-file your return, we will prepare your return to be e-filed.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

If a joint tax return is prepared, tax returns and copies of all supporting documentation will be made available to either spouse without the consent or notification of the other spouse.

You are responsible for reporting foreign activities. By signing this letter you acknowledge that you will inform us if you have income from foreign sources or if you have signatory authority over any foreign account. If you are unsure whether income or an account is foreign, we will review it. Note that the penalties for failure to report foreign activities are severe.

We generally retain, for seven years, the final work product generated for our clients. After the retention period the documents are destroyed. We do not keep originals - they are returned to you after completion of the returns. It is your responsibility to retain your records for possible future use, including possible examination by taxing authorities.

Over the course of the past few years the accounting profession has been under immense pressure with continuous legislation and change, increasing client needs, and decreasing availability of talent. CSV has not been immune to these changes in our profession. We have reached a point that requires us to examine our service commitments to ensure our ability to profitably provide tax preparation services to our clients while imparting a quality work life to our team members. To this end, our fees will again be increasing for your 2023 income tax filings.

Our fee for these services will be based upon the amount of time required at standard billing rates plus computer charges and out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office. If this is a joint return, both spouses must sign. If there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so at the end of this letter.

We want to express our appreciation for this opportunity to work with you.

Yours truly,

CROCE, SANGUINETTI, & VANDER VEEN, INC.

ACCEPTED BY:

SIGNATURE

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PRINTED NAME:

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DATE:

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2023	1040	US	Client Information	1
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**Croce, Sanguinetti, & Vander Veen, Inc.**  
**3520 Brookside Rd, Ste 141**  
**Stockton, CA 95219**  
 Telephone number: (209) 938-1010  
 Fax number:  
 E-mail address:

**Tax Return Appointment**

Date:  
 Time:  
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2023 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 (2021 or 2022) ...	
Taxpayer	First name and initial .....	
	Last name .....	
	Title/suffix .....	
	Social security number .....	
	Occupation .....	
	Date of birth (m/d/y) .....	
	Date of death (m/d/y) .....	
	1=blind .....	
Spouse	First name and initial .....	
	Last name .....	
	Title/suffix .....	
	Social security number .....	
	Occupation .....	
	Date of birth (m/d/y) .....	
	Date of death (m/d/y) .....	
	1=blind .....	
Address	In care of .....	
	Street address .....	
	Apartment number .....	
	City .....	
	State .....	
	ZIP code .....	
Foreign Address	Region .....	
	Postal code .....	
	Country .....	

**Filing Status**

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

Please add, change or delete information for 2023.

**CLIENT INFORMATION**

Taxpayer Contact Information	Home phone ..... Work phone ..... Work extension ..... Daytime phone (table) ..... Mobile phone ..... Fax number ..... E-mail address .....		<p><b>Daytime Phone</b></p> <p>1 = Work 2 = Home 3 = Mobile</p>
Spouse Contact Information	Home phone ..... Work phone ..... Work extension ..... Daytime phone (table) ..... Mobile phone ..... Fax number ..... E-mail address .....		<p><b>RDP Filing Status</b></p> <p>1 = Not applicable 2 = Joint 3 = Separate</p>
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 .....		
CA State Information	Registered domestic partner filing status (see table) ..... 1=PMB no. in address ..... NOTE: If the taxpayer's mailing address includes a private mail box number (PMB), indicate this below and enter the PMB number in the "Apartment Number" field in the Address area of Client Information.		

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Dependents</b>	<b>2</b>
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Please add, change or delete information for 2023.

**DEPENDENTS**

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

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**Miscellaneous Questions**

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

**PERSONAL INFORMATION**

- | Yes                      | No                       |                                                                              |
|--------------------------|--------------------------|------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year?                              |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year?                                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return for 2023? |

**DEPENDENTS**

- |                          |                          |                                                                                                                                                                                                        |
|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents?                                                                                                                                                                  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2023?                                                                                    |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of \$1,250, or total investment income in excess of \$2,500? |

**HEALTH CARE COVERAGE**

- |                          |                          |                                                                                                                                                                                                                                  |
|--------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you and your dependents have healthcare coverage for the full-year?                                                                                                                                                          |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any of the following IRS Documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage). If so, please attach. |

**INCOME**

- |                          |                          |                                                                                                                                                            |
|--------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month?                                                                                        |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income?                                                                                                                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any foreign income or pay any foreign taxes?                                                                                                  |

**PURCHASES, SALES AND DEBT**

**2023****1040****US****Miscellaneous Questions**

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
- Did you buy or sell any stocks, bonds or other investment property in 2023?
- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan
- Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
- Did you have any debts cancelled or forgiven?
- Does anyone owe you money which has become uncollectible?

**RETIREMENT PLANS**

- Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2023?

**EDUCATION**

- Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

**ITEMIZED DEDUCTIONS**

- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)?



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## Miscellaneous Questions

## ESTIMATED TAXES

- If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax (instead of being refunded)?
- Do you expect your 2024 taxable income and withholdings to be different from 2023?

## MISCELLANEOUS

- Do you want to electronically file your tax return?
- 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 preparer?
- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
- Was your home rented out or used for business?
- Did you receive payments under a long-term care (LTC) insurance contract or a distribution from a health savings account (HSA)?
- Did you engage the services of any household employees?
- Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
- Did you or your spouse make any gifts to an individual that total more than \$17,000, or any gifts to a trust?
- Did your bank account information change within the last twelve months?
- Did you receive, sell, send, exchange or otherwise acquire any financial interest in virtual currency?

Please enter all pertinent 2023 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 .....		
1=direct deposit CA refund to one account, 2=split deposit between two accounts .....		
1=electronic payment of CA state tax balance due .....		
1=electronic payment of CA 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)

**2023 ESTIMATED TAX / 1040-ES (6)**

**Federal**

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022 .....				
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	2023 Voucher Amount
Overpayment applied from 2022 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				

**1**      **Type of Account**

1 = Savings  
2 = Checking

**2**      **Type of Investment**

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

Please enter all pertinent 2023 information.

**APPLICATION OF 2023 OVERPAYMENT (7.1)**

If you have an overpayment of 2023 taxes, do you want the excess refunded?  or applied to 2024 estimate?

Other (please explain): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2024 ESTIMATED TAX INFORMATION**

Do you expect your 2024 taxable income to be different from 2023? ..... Yes  No

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

Do you expect your 2024 withholding to be different from 2023? ..... Yes  No

If "yes" explain any differences: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>2023</b>	<b>1040</b>	<b>US/CA</b>	<b>Wages, Pensions, Gambling Winnings</b>	<b>10, 13.1, 13.2</b>
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Please enter all pertinent 2023 amounts & attach all W-2, W-2G and 1099-R forms.  
Last year's amounts are provided for your reference.

**WAGES, SALARIES, TIPS (10)**

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2022 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	SDI (Box 14)	
2										
3										

**PENSIONS, IRA DISTRIBUTIONS (13.1)**

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/23	2022 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE	1=spouse						
1									
2									
3									
4									

**GAMBLING WINNINGS (W-2G) (13.2)**

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2022 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

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

	2023 Amount	TS	2022 Amount	
Total gambling losses .....				
Winnings not reported on Form W-2G .....				

**10, 13.1, 13.2**

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Interest &amp; Dividend Income</b>	<b>11, 12</b>
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Please enter all pertinent 2023 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)	2022 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		
1									
2									
3									
4									
5									
6									
7									

**DIVIDEND INCOME (12)**

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2022 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.)		
1											

<b>2023</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Income</b>	<b>14.1</b>
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Please enter all pertinent 2023 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**

	2023 Amount		2022 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**

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)

Federal income tax withheld .....				
State income tax withheld .....				
Local income tax withheld .....				

2023	1040	US	Capital Gains & Losses (Schedule D)	17
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If you sold any stocks, bonds, or other investment property in 2023, 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)
5									
6									
7									
8									
9									
10									
11									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

2023

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US/CA

Rental & Royalty Income (Schedule E)

No.

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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

	2023 Amount	2022 Amount
Description of property .....		<b>Type of Property</b> 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address .....		
City .....		
State .....		
ZIP code .....		
Type of property (see table) .....		
Other type of property .....		
Number of days rented .....		

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 .....			

CA FTB Form 3805V:

1=eligible small business .....		
Qualified new business year: 1, 2 or 3 .....		
Principle business code (SIC 1987) .....		

	2023 Amount	2022 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.

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.



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US/CA

Rental & Royalty Income (Schedule E)

No.

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Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

	2023 Amount	2022 Amount
Description of property .....		<b>Type of Property</b> 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address .....		
City .....		
State .....		
ZIP code .....		
Type of property (see table) .....		
Other type of property .....		
Number of days rented .....		

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 .....			

CA FTB Form 3805V:		
1=eligible small business .....		
Qualified new business year: 1, 2 or 3 .....		
Principle business code (SIC 1987) .....		

**INCOME**

	2023 Amount	2022 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.

	2023 Amount	2022 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.

2023

1040

US/CA

Rental & Royalty Income (Schedule E)

No.

18

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

	2023 Amount	2022 Amount
Description of property .....		<b>Type of Property</b> 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address .....		
City .....		
State .....		
ZIP code .....		
Type of property (see table) .....		
Other type of property .....		
Number of days rented .....		

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 .....			

CA FTB Form 3805V:		
1=eligible small business .....		
Qualified new business year: 1, 2 or 3 .....		
Principle business code (SIC 1987) .....		

	2023 Amount	2022 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.

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

**GENERAL INFORMATION**

Principal product .....	<input style="width:98%; height:20px;" type="text"/>
Employer ID number .....	<input style="width:98%; height:20px;" type="text"/>

Agricultural activity code .....	<input style="width:98%; height:20px;" type="text"/>		
Accounting method: 1=cash, 2=accrual .....	<input style="width:98%; height:20px;" type="text"/>		
1=spouse, 2=joint .....	<input style="width:98%; height:20px;" type="text"/>		
1=farm rental (Form 4835) .....	<input style="width:98%; height:20px;" type="text"/>		
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other .....	<input style="width:98%; height:20px;" type="text"/>		
1=crop insurance proceeds election .....	<input style="width:98%; height:20px;" type="text"/>		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .....	<input style="width:98%; height:20px;" type="text"/>		
1=did not "materially participate" (Schedule F only) .....	<input style="width:98%; height:20px;" type="text"/>		
1=did not actively participate (Farm rental only) .....	<input style="width:98%; height:20px;" type="text"/>		
1=real estate professional (farm rental only) .....	<input style="width:98%; height:20px;" type="text"/>		
1=single member limited liability company .....	<input style="width:98%; height:20px;" type="text"/>		
% of ownership if not 100% (.xxxx) (Farm rental only) .....	<input style="width:98%; height:20px;" type="text"/>		
CA FTB Form 3805V:			
1=eligible small business .....	<input style="width:98%; height:20px;" type="text"/>		
Qualified new business year: 1=1st, 2=2nd, 3=3rd .....	<input style="width:98%; height:20px;" type="text"/>		
Principle business code (SIC 1987) .....	<input style="width:98%; height:20px;" type="text"/>		

**FARM INCOME**

	2023 Amount	2022 Amount
Cash method:		
Sales of livestock and other resale items .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Cost or basis of livestock or other resale items .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Sales of products raised .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Accrual method:		
Sales of livestock, produce, etc. ....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Beginning inventory of livestock, etc. ....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Cost of livestock, etc. purchased .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Ending inventory of livestock, etc. ....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Other farm income:		
Total cooperative distributions .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Taxable cooperative distributions .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Total agricultural program payments (other than CRP) .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Taxable agricultural program payments (other than CRP) .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Total conservation reserve program payments .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Taxable conservation reserve program payments .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Commodity credit loans reported under election .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Total commodity credit loans forfeited or repaid .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Taxable commodity credit loans forfeited or repaid .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Total crop insurance proceeds received in 2023 .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Taxable crop insurance proceeds received in 2023 .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Taxable crop insurance proceeds deferred from 2022 .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>
Custom hire (machine work) income not included above .....	<input style="width:98%; height:20px;" type="text"/>	<input style="width:98%; height:20px;" type="text"/>



2023	1040	US	Asset Disposition List	22
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If you disposed of any business assets in 2023, 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
1						
2						
22						
23						
24						
25						
26						
3						
4						
5						
6						
7						
8						
9						
10						
11						
13						
14						
15						
16						
17						
18						
19						

**\* Note: Assets are grouped by business activity. The 'No.' column is for tax preparer use only.**

	22
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If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2023, 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
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									

Please enter all pertinent 2023 information. Last year's amounts are provided for your reference.

**TRADITIONAL IRA CONTRIBUTIONS**

	2023 Amount		2022 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$6,500/\$7,500 if 50 or older) .....				
Contributions made to date .....				
1=covered by plan, 2=not covered .....				
2023 payments from 1/1/23 to 4/15/23 .....				

**ROTH IRA CONTRIBUTIONS**

Roth IRA contributions you made or expect to make (1=maximum) (\$6,500/\$7,500 if 50 or older) .....				
Contributions made to date .....				

**SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)**

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**

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 2023 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.

	2023 Amount	TS	2022 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 2023 estimates are automatic.)

State income taxes - 1/23 payment on 2022 state estimate .....			
State income taxes - paid with 2022 state return extension .....			
State income taxes - paid with 2022 state return .....			
State income taxes - paid for prior years and/or to other state .....			
City/local income taxes - 1/23 payment on 2022 city/local estimate .....			
City/local income taxes - paid with 2022 city/local extension .....			
City/local income taxes - paid with 2022 city/local return .....			

**SALES AND USE TAXES PAID**

State and local sales taxes (except autos and special items) .....			
Use taxes paid on 2023 purchases .....			
Use taxes paid with 2022 state return .....			
Sales tax on autos not included above .....			
Sales tax on boats, aircraft, other special items .....			

**OTHER TAXES PAID**

Real estate taxes - principal residence:			
_____			
_____			
Real estate taxes - held for investment :			
_____			
_____			
_____			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...			
Foreign income taxes .....			
Other taxes:			
_____			

Please enter all pertinent 2023 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:

2023 Amount

TS

2022 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.....	

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:

_____		
_____		
_____		
_____		
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:

_____		
_____		
_____		
_____		
Volunteer expenses (out-of-pocket).....		
Number of charitable miles.....		

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

**NONCASH CONTRIBUTIONS**

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

50% limitation (see above):

_____
_____
_____

2023 Amount	TS	2022 Amount

30% limitation (see above):

_____
_____
_____


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

_____
_____
_____


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

_____
_____
_____


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

Union and professional dues .....

--	--	--

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):

_____
_____
_____


Federal only:

_____
_____


State only:

_____
_____




2023

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

Please enter all pertinent 2023 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

	2023 Amount	2022 Amount
Meal expenses in full	<input type="text"/>	<input type="text"/>
Reimbursements for meals not on W-2, box 1	<input type="text"/>	<input type="text"/>
1=Department of Transportation (80% meal allowance)	<input type="text"/>	<input type="text"/>
Local transportation (bus, taxi, train, etc.)	<input type="text"/>	<input type="text"/>
Travel expenses while away from home overnight	<input type="text"/>	<input type="text"/>
Reimbursements not included on Form W-2, box 1	<input type="text"/>	<input type="text"/>
Other business expenses:	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Please enter all pertinent 2023 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

- 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 .....

2023 Amount	2022 Amount

VEHICLE 1

- 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:

- 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

- 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:

- 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) .....


2023

1040

US

Education Credits

No.

38

Please complete the information below if you paid qualified education expenses in 2023 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 2023 (or the first 3 months of 2024 if the qualified expenses were made in 2023) at an eligible institution in a qualified program
1=student completed first four years of post-secondary education before 2023
1=student was convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance

Form with shaded areas for student information.

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name
Street address
City
State
ZIP code
1=2023 Form 1098-T was NOT received
1=2023 Form 1098-T received with Box 7 completed
1=2022 Form 1098-T received with Box 7 completed
Federal ID number from Form 1098-T

Form with shaded areas for educational institution #1.

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name
Street address
City
State
ZIP code
1=2023 Form 1098-T was NOT received
1=2023 Form 1098-T received with Box 7 completed
1=2022 Form 1098-T received with Box 7 completed
Federal ID number from Form 1098-T

Form with shaded areas for educational institution #2.

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2023 (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 \*

Table with columns for 2023 Amount and 2022 Amount.

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