# Tax Checklist & Questionnaire

I'm looking forward to working with you on your taxes this year. I hope this checklist and list of common tax questions will help make the job of collecting your tax information a little easier for you. Let me know if you have any questions at all. I'm happy to help.

- Kevin Strel

## How to use this booklet and the accompanying organizer

This checklist is accompanied by a personalized organizer which lists the documents you supplied last year. Even if you don't fill anything in, browsing through these booklets is the best step you can do to save time and ensure nothing is forgotten.

Don't fill in amounts copied from official forms such as W-2, 1099's unless you find that doing so is useful for yourself. To avoid errors, we always work directly from the official documents.

## Deadlines

- 1040 Filers (Individuals): **March 1**
- Corporations and partnerships: **February 5**

We'll plan on an filing an extension if you are running behind, but will still try our best to finish by the deadline if we can. Let us know if you would like to send a payment to the IRS to avoid late payment fees. Extensions give extra time to file, but not to pay.

**Paperwork:** All original documents will be returned when we finish our work, so you don't need to make copies. If you do, please make sure they are very high quality. You can also send PDF and Excel files. We do not accept USB Memory sticks for security reasons. Please avoid excessive staples and iPhone photos of your paperwork. Both are problematic for our workflow.

**If you are scanning your documents:** Just stack all your paperwork together and scan into one or two big PDF files. You don't need to make a separate PDF for each form. There are some great iPhone document scanner apps that are perfect for this. "Genius", by Grizzly Labs is my favorite.

**Secure Portal:** Our user friendly Verifyle portal is great for securely sharing documents, exchanging comments and electronically signing your taxes. It's free and works just like text messaging. Just request an invitation from us. More information at *strel.com/verifyle.php*.

**Schedule your appointment:** Try our new online scheduler at *strel.com/contact.php*. You'll be able to choose the date and time that works for you. Or, you can drop off or mail your papers if you don't feel we need to meet. We have a secure drive up dropbox for this purpose.

STREL TAX SERVICES

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**Extra Organizers and other client resources:**
Online at *strel.com/resources.php*

# Tax Paperwork Checklist

**If we prepared your taxes last year, refer to the checklist in the personalized Organizer Booklet that accompanies this checklist. That list will detail everything you gave us last year.**

## General information to collect

- Last year's tax return (New clients only).
- IRS ID Theft PIN (if applicable). If you are on this program, the IRS will mail a new PIN to you in every January. Bring that form (CP01A).
- Driver's License for taxpayer and spouse, especially if you expect a refund.
- Quarterly Estimated tax payments made to the IRS, if any, and the dates they were paid.
- Any notices you received from the IRS or other tax authorities over the past year

## Dependents

- Dependent documentation showing residency.
  *IRS requirement for the Child Tax Credit. Examples: Screenshot from the FamilyLink page on the school website, medical record, daycare record.*
- Childcare expenses. Please include Provider's address and SSN / EIN number.

## Income Documents

- W-2 Forms from Employers.
- Form 1099-INT: Interest Income.
- Form 1099-DIV: Dividend Income.
- 1099-B (Stock Trades).
  Your broker will have a consolidated tax package that you can download and forward.
- Form SSA-1099: Social Security.
- Form 1099-R: Retirement Income.
- Form 1099-G: State Tax Refunds or Unemployment Income.
- Any other Form 1099, or anything that arrives in the mail with "Important Tax Document" stamped on the envelope. Give it to us …
- K-1: From Partnerships, S- Corps and Estates.
- Form W-2G: Gambling Winnings and Losses.
- Alimony paid or received. Please let us know the date of your divorce.

## Health Insurance

- Form 1095-A if you purchased Obamacare Marketplace Health Insurance. Please download at **wahealthplanfinder.org**. Does not apply if you are on WA Applecare.
- Health Savings Accounts (HSA, MSA): Contributions (5498-SA) & distributions (1099-SA).
- Let us know if you made any HSA contributions but do not include amounts that were included as part of your employment.

## Mortgage Interest

- Form 1098: Mortgage interest.
- Real estate taxes paid, often on the 1098 if paid by your escrow account.
- Closing statement if you refinanced.
- Details on owner financed mortgages, including SSN of the lender.

## Home Sales

- Closing HUD Statement from the sale. If still available, bring the same statement for when you purchased the home.
- 1099-S from the home sale, if issued.
- List of major capital improvements that you have not already expensed. I can also use expenses incurred to prepare the house for sale,.
- Details on past rental or home office activity for this property.

## Rental Income

- Income and Expenses. Use the rental pages in this organizer, profit & loss report from Quickbooks, Excel or the equivalent information in whatever system or ledger you are using.
- Dates, details and costs of any major capital improvement (over $1,500).
- Depreciation schedules from last year's tax return (New clients only).
- Form 1098: Mortgage interest on your rental home.
- Annual statement and 1099-K from Airbnb or VRBO if applicable.
- New Rental? Sold your rental? Bring closing statement from the purchase or sale.
- Information on any theft or casualty loss, such as a fire, on your rental.

## Self-Employed Business Income

- Income & Expenses. Use the self-employment pages in this organizer, profit & loss report from Quickbooks, Excel or the equivalent information in whatever system or ledger you are using.
- Dates, details, and costs of any major equipment purchase or sale (Invoice over $1,500).
- Depreciation schedules from last year's tax return (New clients only).
- Beginning and end of year balance sheet, or bank and business credit card balances.
- 1099-K from your credit card processor, Paypal, Square, Amazon Seller, etc. You'll need to download.
- Self-Employed Health Insurance: Amounts spent on health insurance and long-term care insurance.
- Amounts you paid in WA State B&O and Sales Tax, and business taxes paid to other states. Ideally, provide the filed returns.
- Home Office information: Total square feet of the home, and square feet of your office.
- Business use of auto: Business and personal miles. I will need both.
- Sales receipt from new business car purchase or lease.
- Details of any expenditures that could qualify for the Research and Development Credit. These are costs incurred in the experimental and development phases of creating new products or processes. Generally, the product must be new enough to rise to the level of being patentable. Ask us for details.

## Itemized Deduction Checklist

**You can skip these items if you think they will add up to less than $13,850 Single / $27,700 Married**

- Medical expenses, health insurance, doctor and dentist payments, prescriptions.
- Medical Miles Driven, parking and ferry fares.
- Long term care insurance premiums.
- Medical insurance paid, including Medicare Supplemental Insurance.
- Charitable Cash Donations.
- Fair Market Value of donations of goods.
- Form 1098-C received for donations of boats and vehicles.
- Unreimbursed Volunteer expenses and volunteer mileage driven.
- Form 1098: Mortgage interest on your personal, non-rental home.
- Real estate taxes paid, usually on the 1098 if paid by your lender.
- Sales tax paid on new vehicle purchases.

## Educational Credits & Student Loans

- 1098-E Student loan interest paid for yourself, your spouse, or your dependents.
- Form 1098-T: Tuition expenses and list of expenses paid, for you or your dependents
- 1099-Q detailing distributions from a Coverdale or 529 College Savings Plan.
- Details on forgiveness  of federal student loans.

## Foreign Source Income and Crypto Currency

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Did you have a financial interest in or signature authority over a financial account located in a foreign country?  This can include an overseas parent's account that you are able to sign on. |
| ☐ | ☐ | Did you receive, sell, exchange, or otherwise dispose of any financial interest in any crypto currencies of NFT? |
| ☐ | ☐ | Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust? |
| ☐ | ☐ | Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year? |
| ☐ | ☐ | Did you have any income from, or pay taxes to, a foreign country, aside from those details in your brokerage statements |
| ☐ | ☐ | Did you own property in a foreign country? |

**If you sold Crypto last year, please process your crypto trading through your broker's tax reporting program, or an outside service such as Koinly, Zen Ledger.  Just bring the tax report.**

### New Filing Requirement for LLC, S-Corp, C-Corp, and some Partnerships

Starting 1/1/24, most companies in the USA must file a "Beneficial Ownership Information" return to the Financial Crimes Enforcement Network (FinCEN).  This filing will list information on those who control or own greater than 25% of the company.  Copies of identification documents will need to be provided.

Companies created before 1/1/24, will have until 1/1/25, to file their initial reports. Companies created after 1/1/24, will have 90 days after creation or registration to file their initial reports.  Penalties for willful late filing start at $500 per day, up to a maximum of $10,000, and can include jail time.

Regulations are still being formulated, so filing requirements and due dates are likely to change.

# 2023 Tax Organizer
## Personal Information

### Personal Information

| | Name | SSN | Has IP PIN | Date of Birth |
|---|---|---|---|---|
| Taxpayer | | | ☐ | |
| Spouse | | | ☐ | |

Name of person to whom all information should be addressed, if not the taxpayer

Street address, city, state, and ZIP

| | Occupation | Daytime Phone | Evening Phone | Cell Phone |
|---|---|---|---|---|
| Taxpayer | | | | |
| Spouse | | | | |

| | |
|---|---|
| Taxpayer email | |
| Spouse email | |

**Filing status at the end of 2023**

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died after December 31, 2021, enter the date of death ____________

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2023? ____________

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Are you or your spouse blind? |
| ☐ | ☐ | Are you or your spouse disabled? |
| ☐ | ☐ | Are you or your spouse a full-time student? |
| ☐ | ☐ | Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund? |
| ☐ | ☐ | At any time during 2023 did you:<br>(a) receive a digital asset or reward (Cryptocurrency, NFT, etc?<br>(b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? |

### Identification Information

**Taxpayer's type of photo ID**

☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

**Spouse's type of photo ID**

☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

### Account Information for Deposits and Withdrawals

| Name of Bank | Bank Routing Number | Bank Account Number | Type of Account | | Use this Account for | |
|---|---|---|---|---|---|---|
| | | | Checking | Savings | Deposits | Withdrawals |
| | | | ☐ | ☐ | ☐ | ☐ |
| | | | ☐ | ☐ | ☐ | ☐ |

### Appointment Information

Your 2023 appointment is scheduled for ____________

# Dependent and Other Information

Name: SSN:

## Dependent Information

| First and Last Name SSN | Has IP PIN | Relationship | Months in Home | Date of Birth | Disabled | Full-time Student | Childcare Expenses |
|---|---|---|---|---|---|---|---|
| | ☐ | | | | ☐ | ☐ | |
| | ☐ | | | | ☐ | ☐ | |
| | ☐ | | | | ☐ | ☐ | |
| | ☐ | | | | ☐ | ☐ | |
| | ☐ | | | | ☐ | ☐ | |

List dependents required to file a return

## Child and Other Dependent Care Expenses

| Name of Care Provider | Address | SSN or EIN | Amount Paid |
|---|---|---|---|
| | | | |
| | | | |
| | | | |

## Estimated Tax Payments - PLEASE MARK ZERO, instead of skipping if this does not apply to you

| | Federal | | Resident State | | Resident City (NYC) | |
|---|---|---|---|---|---|---|
| | Date Paid | Amount | Date Paid | Amount | Date Paid | Amount |
| Overpayment applied from 2022 | | | | | | |
| First quarter | | | | | | |
| Second quarter | | | | | | |
| Third quarter | | | | | | |
| Fourth quarter | | | | | | |
| Additional payments | | | | | | |

# Engagement Agreement

**What does this engagement include?**

Our engagement to prepare your tax returns will conclude with the delivery or e-filing of your tax returns. Additional work, such as later work with audits, responding to IRS letters will be invoiced separately, unless due to our error.

We are happy to answer quick tax questions throughout the year at no charge, however we will invoice our work if we have to research your issue or do tax planning work.

**Will we verify or audit your information?**

We depend on you to provide accurate and complete information. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

Should we encounter instances of unclear wording or conflicts in the interpretation of tax law, we will outline reasonable courses of action and the risks and consequences of each. We will adopt, on your behalf, the alternative you select, unless you ask us to do something that the IRS will see as "unreasonable" or illegal.

**Invoices are due and payable upon completion of our work.**

Please make checks payable to “Strel LLC”. Or you can Venmo to @kevinstrel. Credit cards are accepted. We can’t deduct our fees from your refund.

**E-File / Tax Refund and Payments**

We normally must e-file your tax returns and, for reliability and refund speed, recommend including bank account information for the IRS to direct deposit refunds or autodraft amounts due. We can select the exact date of payment withdrawals up to April 15.

**Privacy Policy**

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as required to prepare your taxes, or as requested by our clients. This can include client requests for non-tax related services, or as required by law.

We restrict access to personal information concerning you, except to those who need such information to be able to provide our tax services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

Accepted By

_______________________________________________ Taxpayer (Sign and Date)

__________________________________________ Spouse (Sign and Date)

# Consent to disclosure of tax return information

**Federal law requires this consent form to be provided to you.** Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the preparation and filing of your tax return. In addition to tax preparation services, this firm provides tax planning services. These additional services cannot be provided without your consent.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

**Consent to Use**

I consent to the use of my tax information for purposes other than preparing my tax return. I consent for you to communicate with me via newsletter, e-mail, website, phone, or other means with information and recommendations that may be of use to me, including but not limited to:

- ☐ Tax Advice. Advisory services relating to events in my life that have tax consequences such as college, investment transactions, marriage, divorce, and retirement.
- ☐ Tax Planning. Services related to planning and forecasting potential tax obligations and their estimated tax payment requirements.
- ☐ Retirement Tax Planning. Services related to retirement planning, Social Security planning, minimum required distributions from retirement accounts and other planning services.
- ☐ Investment and Asset Advice. Services related to the tax considerations of buying, selling and exchanging property including stocks, bonds, and real estate.
- ☐ Other Tax and Financial Advice. Services related to responding to your tax and financial questions throughout the year.

By signing this form, you expressly consent to the use of your tax information for the purposes of providing these auxiliary tax and financial services for you. I understand the firm is using tax information furnished by me to provide me with the services listed here.

I also understand that I may terminate this consent at any time by providing a written request for termination. Except upon approval by me or as required by law, the firm will not disclose my confidential tax information to any other person or for any other purpose other than the preparation of your tax return.

I also acknowledge that I have read and understand the firm's privacy policy provided separately.

Duration of this consent: ________________________. (One year from date of signature if left blank)

Accepted By:

Signature: ________________________________ Print ________________________ Date: ____________

Spouse's: __________________________________ Print ______________________ Date: ____________

# QUESTIONNAIRE

## Personal Information

Yes No

☐ ☐ Did your marital status change during the year?
If "Yes," explain ____________________

☐ ☐ If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of the 2023?

☐ ☐ Can you or your spouse be claimed as a dependent by someone else?

☐ ☐ Did your address change during the year?

☐ ☐ Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain ____________________

## Dependent Information

Yes No

☐ ☐ Did you have any changes in dependents during the year?
If "Yes," explain ____________________

☐ ☐ Can another person, perhaps an ex-spouse, qualify to claim any of your dependents?

☐ ☐ Are you claiming dependents on alternating years with an ex-spouse?

☐ ☐ Did your dependent children live with you, or attend university for more than half the year?
If not, please explain: ____________________

☐ ☐ Did you have any adoption expenses during the year?

☐ ☐ Did you have any children under age 19 or a full-time student under age 24 with more than $2,400 of unearned (investment) income?

☐ ☐ Did your children have a job last year? Let's talk before they file a tax return on their own.

## Income, Purchases, Sales, and Debt Information

Yes No

☐ ☐ Did you exercise or sell any type of equity compensation i.e. RSU, Incentive Stock Options, NQSO. I need the 1099 and the supplemental information package from the broker that handled this. If this was an ISO, please provide information on any AMT taxes you may have paid in prior years.

☐ ☐ Did you receive any disability income during the year?

☐ ☐ Did you receive any tip income not reported to your employer?

☐ ☐ Did you cash in any U.S. savings bonds during the year?

☐ ☐ Did you refinance your principal home or second home or take out a home equity loan during the year? If "Yes," provide all escrow, closing, and other pertinent documentation and information.

☐ ☐ Did you receive any payments during this year from property sold in a previous year, perhaps an Installment sale?

☐ ☐ Did you rent out your home or use it for business?

☐ ☐ Did you sell, exchange, or purchase any real estate during the year?

☐ ☐ Did you have any debts canceled or forgiven, or property foreclosed on this year?

☐ ☐ Did you receive income or incur expenses associated with a fantasy sport league?

☐ ☐ Did you receive income or incur expenses associated with fashion sharing, i.e. Poshmark?

☐ ☐ Did you receive income or incur expenses associated with crowdfunding such as Kickstarter? If "Yes," please download and include Form 1099-K.

☐ ☐ Did you receive any other type of income or grants not mentioned here? Please provide details.

### Retirement and Inheritance Information

Yes No

- ☐ ☐ Did you take an early distribution from your retirement account?
- ☐ ☐ Did you make a contribution to your retirement account for 2023 that was not made through your paycheck? This would be a SEP, IRA, or ROTH.
- ☐ ☐ Did you take a Required Minimum Distribution (RMD) in 2023?
- ☐ ☐ Did you inherit a retirement account?
- ☐ ☐ If you are over 72, are you using any of your Required Minimum Distribution as a Qualified Charitable Distribution (QCD donation)?

### General Questions

Yes No

- ☐ ☐ If you have an overpayment of 2023 taxes, do you want the refund applied to your 2024 estimated taxes?
- ☐ ☐ Would you like to purchase a Series I savings bond with your refund?
- ☐ ☐ Would you like to apply $3 to the Presidential Campaign Fund?
- ☐ ☐ Did you incur a loss due to damaged or stolen property in connection with a Federally declared disaster?
- ☐ ☐ If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.
- ☐ ☐ Did you pay over $2,600 in wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- ☐ ☐ Did you make gifts to any one person in excess of $17,000 during the year?
- ☐ ☐ If "Yes," are you splitting the gift with your spouse?
- ☐ ☐ Did you incur any expenses as a school teacher ($300 maximum)?
- ☐ ☐ Military Only, or those filing in Hawaii: Did you incur moving expenses during the year?
- ☐ ☐ Did you own interest or shares in a Qualified Opportunity Fund?
- ☐ ☐ Do you anticipate your income or withholdings to be different for 2024?
  Please describe: ______________________________
- ☐ ☐ May the IRS discuss your tax return with your preparer?
- ☐ ☐ Would you like the IRS to send us letters and notices directly? (You'll still receive a copy)

## Household Energy Credits, Solar Panels and Electric Cars.

Yes No

- ☐ ☐ Did you purchase an electric, plug in hybrid or fuel cell vehicle during the year? If "Yes," provide the sales receipt from the dealer. There is an electric vehicle tax credit of up to $7,500, depending on the car and your income.
- ☐ ☐ Did you install an electric car charging station? Please provide information on the cost and any rebates you received. The tax credit is generally 30%, up to $1,000.
- ☐ ☐ Did you install a new solar system on your home? If so, provide the total cost of purchase and installation, as well as any rebates you received. The tax credit is generally 30%.
- ☐ ☐ Did you install any energy saving equipment or improvements to your home? The tax credits for 2023 are up to $1,200 for improvements such as doors, windows and insulation, and up to $2,000 for some heat pumps, biomass (wood and pellet) stoves. There are limits in place, so just let me know the amounts.

# Schedule C - Profit or Loss from Business

Name: SSN:

## General Business Information

TS ____ Professional product or service ____ Employer ID number ____

Business name ____

Business address, city, state, ZIP ____

Accounting Method: ☐ Cash ☐ Accrual ☐ Other (specify) ____

☐ This business started or was acquired during 2023.

☐ This business was disposed of during 2023.

Select if this business is for:

☐ Professional gambler

☐ Exempt Notary income

☐ Newspaper delivery and you are under 18 years of age

☐ A clergy

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this business. |
| ☐ | ☐ | If "Yes," did you file Forms 1099 for the individuals? |
| ☐ | ☐ | Does “Gross Receipts” (reported below) include sales tax you collected? |
| ☐ | ☐ | Does “Gross Receipts” the full sale amount, before deductions such as credit card fees and commissions? |

## Income

| | 2023 | | 2023 |
|---|---|---|---|
| Gross receipts or sales | | Other income | |
| Returns & allowances | | | |

## Expenses

| | 2023 | | 2023 |
|---|---|---|---|
| Advertising | | Repairs & maintenance | |
| Car & truck expenses | | Supplies | |
| Commissions & fees | | Taxes & licenses | |
| Contract labor | | Travel | |
| Depletion | | Total meals | |
| Employee benefit programs | | Utilities | |
| Insurance (other than health) | | Wages | |
| Interest - mortgage | | Family health Insurance | |
| Interest - other | | Other expenses (list) | |
| Legal & professional services | | | |
| Office expenses | | | |
| Pension & profit-sharing plans | | | |
| Rent or lease (vehicles, machinery, & equipment) | | | |
| Rent (other business property) | | | |

## Cost of Goods Sold

| | 2023 | | 2023 |
|---|---|---|---|
| Inventory at beginning of year | | Materials & supplies | |
| Purchases | | Other costs | |
| Cost of personal use items | | Inventory at end of year | |
| Cost of labor | | ☐ There was a change in inventory method. | |

# Expenses Related to Business

Name: SSN:

## Auto Expense

Name of business vehicle is used for ______

Description of vehicle ______ Date vehicle was placed in service ______

| Yes | No | | Yes | No | |
|---|---|---|---|---|---|
| ☐ | ☐ | Was this vehicle available for use during off-duty hours? | ☐ | ☐ | Do you have evidence to support your deduction? |
| ☐ | ☐ | Was another vehicle available for personal use? | ☐ | ☐ | If "Yes," is the evidence written? |

**Mileage**

Number of miles the vehicle was driven during 2023

Business . . . . . . . . . . . . . . . . . . . . . ______ Other . . . . . . . . . . . . . . . . . . . . . . . ______

Commuting . . . . . . . . . . . . . . . . . . . . . ______

**Expenses**

| | | | |
|---|---|---|---|
| Garage rent | ______ | Repairs | ______ |
| Gas | ______ | Tires | ______ |
| Insurance | ______ | Tolls | ______ |
| Licenses | ______ | Lease addback | ______ |
| Oil | ______ | Other expenses | |
| Parking fees | ______ | ______ | ______ |
| Rental fees | ______ | ______ | ______ |
| Interest | ______ | ______ | ______ |
| Property tax | ______ | ______ | ______ |

## Business Use of Home

Name of business home is used for ______

What is the total square footage of your home that was used regularly and exclusively for business? ______

What is the total square footage of your home? ______

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? ______

How many hours per day was the area used? ______

☐ The daycare facility was in operation for the entire year

| Expenses | Office expenses | Home expenses |
|---|---|---|
| Mortgage interest | ______ | ______ |
| Real estate taxes | ______ | ______ |
| Excess mortgage interest | ______ | ______ |
| Excess real estate taxes | ______ | ______ |
| Insurance | ______ | ______ |
| Rent | ______ | ______ |
| Repairs & maintenance | ______ | ______ |
| Utilities | ______ | ______ |
| Other expenses | ______ | ______ |

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

# Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: SSN:

## General Property Information

TSJ _____

Property description ______________________________

Address, city, state, ZIP ______________________________

**Select the property type**

- ☐ Single family residence
- ☐ Vacation / short-term rental
- ☐ Land
- ☐ Self-rental
- ☐ Multi-family residence
- ☐ Commercial
- ☐ Royalties
- ☐ Other ______________

Number of days property was rented ______________ Number of days property was used for personal use ______________

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied ______________

- ☐ This property was placed in service during 2023.
- ☐ This property was disposed of during 2023.
- ☐ This property is your main home or second home.
- ☐ This property was owned as a qualified joint venture.

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this rental. |
| ☐ | ☐ | If "Yes," did you file Forms 1099 for the individuals? |

## Income

| | 2023 | | 2023 |
|---|---|---|---|
| Rent income | ______ | Royalties from oil, gas, mineral, copyright or patent | ______ |

## Expenses

| | Rental Unit Expenses | Rental and Homeowner Expenses |
|---|---|---|
| Advertising | ______ | |
| Auto & travel | ______ | |
| Cleaning & maintenance | ______ | ______ |
| Commissions | ______ | |
| Insurance | ______ | ______ |
| Legal & professional fees | ______ | |
| Management fees | ______ | |
| Mortgage interest | ______ | ______ |
| Other interest | ______ | ______ |
| Repairs | ______ | ______ |
| Supplies | ______ | ______ |
| Taxes | ______ | ______ |
| Utilities | ______ | ______ |
| | ______ | |
| Other expenses | | |
| ______ | ______ | ______ |
| ______ | ______ | ______ |
| ______ | ______ | ______ |
| ______ | ______ | ______ |
| ______ | ______ | ______ |
| ______ | ______ | ______ |
| ______ | ______ | ______ |
| ______ | ______ | ______ |

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

## - Itemized Deductions -

**Skip if you think the total will be significantly less than $13,850 Single / $27,700 Married**

### Medical and Dental Expenses

Health insurance premiums (paid by you, not through work) . . . . . . . . . . . . . . ______

Amount above that is for Medicare premiums . . . . . ______

Long-term care premiums (you) . . . . . . . . . . . . . . ______

Long-term care premiums (your spouse) . . . . . . . . . . ______

Long-term care premiums (dependents) . . . . . . . . . ______

Mileage driven for medical purposes . . . . . . . . . . . ______

Out of pocket medical & dental expenses

Doctor, dental, etc . . . . . . . . . . . . . . . . . . ______

Prescription medicines . . . . . . . . . . . . . . . . ______

Glasses & contacts . . . . . . . . . . . . . . . . ______

Hearing aids . . . . . . . . . . . . . . . . . . . . . ______

Medical equipment & supplies . . . . . . . . . . . . . ______

Hospital services . . . . . . . . . . . . . . . . . . . ______

Laboratory services . . . . . . . . . . . . . . . . . . ______

Nursing services . . . . . . . . . . . . . . . . . . . ______

Other ______ ______

Other ______ ______

### Taxes Paid

State and local income taxes . . . . . . . . . . . . . . ______

General sales tax (vehicle, boat, home, etc.) . . . . . . . ______

Real estate taxes . . . . . . . . . . . . . . . . . . . . ______

Personal property taxes . . . . . . . . . . . . . . . . ______

Auto registration taxes not deductible for state . . . . . . . . . . . . . . . . . . ______

Other taxes (list) ______ ______

______ ______

______ ______

### Interest Paid

Home mortgage interest paid (attach Form 1098) . . . . . ______

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

Home mortgage interest paid to an individual . . . . . . . ______

Paid to:

Name ______

Address ______

City, State, ZIP ______

SSN or EIN ______

Points not reported on Form 1098 . . . . . . . . . . . . ______

Investment interest . . . . . . . . . . . . . . . . . . . ______

### Charitable Contributions

| Donations to charity | Cash | Noncash | Amount |
|---|---|---|---|
| Church | ☐ | ☐ | ______ |
| Boy or Girl Scouts | ☐ | ☐ | ______ |
| Goodwill | ☐ | ☐ | ______ |
| Red Cross | ☐ | ☐ | ______ |
| Salvation Army | ☐ | ☐ | ______ |
| United Way | ☐ | ☐ | ______ |
| Veterans | ☐ | ☐ | ______ |
| Hospital | ☐ | ☐ | ______ |
| University | ☐ | ☐ | ______ |
| Other ______ | ☐ | ☐ | ______ |

Miles driven for charitable purposes . . . . . . . ______

### Other Miscellaneous Deductions

Amortizable bond premiums . . . . . . . . . . . . ______

Federal estate tax . . . . . . . . . . . . . . . . ______

Gambling losses . . . . . . . . . . . . . . . . . . ______

Impairment-related work expenses . . . . . . . . . ______

Claim repayments . . . . . . . . . . . . . . . . . ______

Unrecovered pension investments . . . . . . . . . . ______

Loss from other activities from Schedule K-1 . . . . ______

Ordinary loss debt instrument . . . . . . . . . . . ______

Excess deduction on termination . . . . . . . . . . ______

### Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer

Safety equipment, tools, & supplies . . . . . . ______

Uniforms . . . . . . . . . . . . . . . . . . . . ______

Protective clothing (shoes, hardhats, glasses, etc.) ______

Dues to professional organizations . . . . . . . . ______

Books & subscriptions . . . . . . . . . . . . . ______

Other ______ ______

Union dues . . . . . . . . . . . . . . . . . . . . . . ______

Tax preparation fees . . . . . . . . . . . . . . . ______

Other nonpersonal expenses related to taxable income

Safe deposit box fees . . . . . . . . . . . . . . ______

Investment expenses not entered elsewhere . . ______

Other ______ ______

Home equity interest . . . . . . . . . . . . . . . . ______

## Other Information

Name: SSN:

### Health Savings Account

TS _____

The taxpayer's coverage is under a high-deductible health plan for:

☐ Taxpayer only ☐ Family

| | 2023 |
|---|---|
| HSA contributions made for 2023 - **Do not include amounts contributed through your employment payroll** | |
| Total distributions from all HSAs during 2023 | |
| Distributions included above that were rolled over into another account | |
| Qualified medical expenses paid using HSA distributions | |

### Education Expenses Provide all copies of Form 1098-T

Student name ____________ Student name ____________

| Type of Expense | Amount | Type of Expense | Amount |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Student name ____________ Student name ____________

| Type of Expense | Amount | Type of Expense | Amount |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

### Job-related Moving Expenses. MILITARY ONLY

TSJ_____

☐ Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

| | 2023 |
|---|---|
| Number of miles from old home to old workplace | |
| Number of miles from old home to new workplace | |
| Expenses to transport and store household goods and personal effects | |
| Travel and lodging expenses while traveling to your new home | |