

Manton CPA Accountancy Corporation
2022 INDIVIDUAL INCOME TAX ORGANIZER
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NOTE: If a custom form is attached ahead of these pages, you will probably find it easiest to fill in the custom form and then ignore that particular question when it appears on the pages following.

YES ___ NO ___ Any births, adoptions, marriages, registrations as domestic partners, divorces, or deaths in your immediate family during the year? If yes, please provide details and dates.

YES ___ NO ___ Do you wish to designate \$3 of your taxes to the Presidential Campaign Fund?

YES ___ NO ___ Did you hold an interest in or have signature or other authority over a foreign financial asset?

Examples are:

- a foreign bank account or securities brokerage account
- stock or other ownership of a foreign entity
- a financial instrument or contract by a foreign issuer that is held for investment
- a life insurance or annuity issued by a foreign company

Don't overlook employer and business accounts or accounts of family members living abroad. You must provide us with this foreign information before March 15.

YES ___ NO ___ Are you an officer or director of a foreign corporation? Do you have any involvement with a foreign trust? Did you receive a foreign gift or inheritance?

YES ___ NO ___ Would you like your refund directly deposited to your bank account?

Bank Information: Same as last year

or: Bank Name _____ Routing Transit Number _____
 Your account number _____ Checking Account or Savings Account

YES ___ NO ___ Did the IRS issue you an Identity Protection Pin Number? If yes, please provide IRS IP PIN notice.

A. DEPENDENT CHILDREN & OTHER DEPENDENTS (if different than last year)

Note: Social security numbers are required for all dependents.

<u>Name</u>	<u>Social Security #</u>	<u>Relationship</u>	<u>Date of Birth</u>	<u>Income</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

YES ___ NO ___ Are any of your dependents filing their own tax return? Whom?

B. 2022 ESTIMATED TAX PAYMENTS If you made tax prepayments, please complete.

Be careful to include only payments for the 2022 tax year. Include 2023 payments for 2022 tax year.

	<u>Federal for Yr 2022</u>			<u>State for Yr 2022</u>		<u>Which State</u>
	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Paid</u>	<u>Date Paid</u>	<u>Amount Paid</u>	
1 st quarter payment for 2022	4/15/2022					
2 nd quarter payment for 2022	6/15/2022					
3 rd quarter payment for 2022	9/15/2022					
4 th quarter payment for 2022	1/15/2023					

C. INTEREST INCOME – Taxable interest – Please bring all 1099-INT forms.

D. DIVIDEND INCOME – Please bring the entire 1099 tax reporting package including the 1099-DIV forms.

E. SELF-EMPLOYED BUSINESS INCOME & EXPENSE

You should maintain written documentation to show the business use (versus personal use) of computers, photographic and video recording equipment unless used exclusively at your place of business.

YES ___ NO ___ N/A ___ For your business did you issue 1099 forms for payments to independent contractors, attorneys or for rent? For independent contractors use new 1099 NEC Form.

	<u>Amount</u>
Gross income (provide any form 1099's received)	_____
Returns and refunds	_____
Cost of merchandise purchased	_____
Cost of merchandise used personally	_____

<u>Expense</u>	<u>Amount</u>	<u>Expense</u>	<u>Amount</u>	<u>Expense</u>	<u>Amount</u>
Advertising	_____	Rental Equip.	_____	Dues/ Publications	_____
Car and Truck	_____	Rent Building	_____	Gifts	_____
Commissions	_____	Repairs	_____	Telephone	_____
Freight	_____	Supplies	_____	Bank Charges	_____
Insurance	_____	Taxes (not income)	_____	Office Expense	_____
Interest	_____	Travel	_____	Wages	_____
Tax Preparation	_____	Meals & Entertain.	_____	Other _____	_____
Legal & Profess.	_____	Utilities	_____		

Did you buy business equipment exceeding \$500 for each item purchased? If so, please provide a list including description, cost and date of purchase. Put items under \$500 each in supplies above. If you sold or scrapped equipment, provide the date sold, sale price (if any) and selling expenses. See Section J for limitations and documentation requirements for travel, meals, entertainment and gifts. If you are electing to expense rather than to depreciate certain equipment purchases and repairs you must have a capitalization policy in effect. If you need a sample of a capitalization policy, please call our office.

HOME OFFICE EXPENSE

In general, to qualify as an "office in the home," a portion of the home must be used exclusively and on a regular basis as (a) your principal place of business or (b) a place of business that is used by clients or customers in meeting or dealing with you in the normal course of business or (c) certain inventory storage.

Square footage of office area	_____	Rent	_____
Total square footage of home	_____	Maintenance	_____
Utilities	_____	Other	_____
Insurance	_____	Other	_____

F. SALE OF SECURITIES, REAL ESTATE, VIRTUAL CURRENCY, GOLD OR OTHER PROPERTY

Securities brokers are now required to report to the IRS your basis (cost) of the investments which were sold, when available. If your records disagree with the basis provided by the broker, please notify us. If you sold real estate, bring purchase and sale escrow documents and a list of improvement costs. Provide forms 1099-B for stock sales and 1099-S for real estate sales. Also, please list any securities which became worthless in 2022.

<u>Description</u>	<u>Date Acquired</u>	<u>Date Sold</u>	<u>Selling Price</u>	<u>Original Cost</u>	<u>Improvements</u>	<u>Sales Expenses</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

YES ___ NO ___ Did you receive or exercise any Incentive Stock Options or sell stock related to such options? If so, bring disclosures and details.

YES ___ NO ___ Does anyone owe you money for which you have exhausted all reasonable efforts to collect? Bad debts with relatives usually are not deductible.

YES ___ NO ___ Were you a party in a bankruptcy, foreclosure, short sale, forgiveness of debt or cancellation of debt? Bring any 1099 forms received and escrow closing statements.

YES ___ NO ___ Any sales or other dispositions of bitcoins or other virtual currency in 2022? Did you receive any virtual currency (as a reward, award or payment for property or services)?

G. RETIREMENT PLAN DISTRIBUTIONS

- YES ___ NO ___ Were you or your spouse at least 70-1/2 years of age on December 31st?
 YES ___ NO ___ Did you receive a distribution of a pension plan, profit sharing plan, tax sheltered annuity, deferred compensation plan, IRA, Roth IRA, or Keogh? Please provide form 1099-R from your broker or bank.
 YES ___ NO ___ Did you rollover IRA, Keogh or other retirement plan funds from one financial institution to another? If so, please indicate the amount of funds:
 Withdrawn: \$ _____ Redeposited: \$ _____
 Date: _____ Date: _____
 YES ___ NO ___ Did you make a conversion from a regular IRA or other retirement plan to a Roth IRA?
 YES ___ NO ___ Are you or your spouse under 65 and permanently and totally disabled?
 YES ___ NO ___ Did you have your IRA contribute directly to a charity?

H. RENTAL INCOME AND EXPENSES

If the property was purchased this year, bring the escrow closing statement and county property tax bill.

	<u>Property 1</u>	<u>Property 2</u>	<u>Property 3</u>
Address	_____	_____	_____
Income:			
Rents received – provide 1099 forms received	_____	_____	_____
Other Income for Rental (describe)	_____	_____	_____
Number of days rented:	_____	_____	_____
Days of personal use:	_____	_____	_____
Expenses:			
Advertising	_____	_____	_____
Association dues	_____	_____	_____
Auto & travel	_____	_____	_____
Cleaning & maintenance	_____	_____	_____
Commissions	_____	_____	_____
Gardening & landscaping	_____	_____	_____
Insurance	_____	_____	_____
Tax preparation fees	_____	_____	_____
Legal & professional fees (not tax prep)	_____	_____	_____
Licenses & permits	_____	_____	_____
Management fees	_____	_____	_____
Mortgage interest – banks	_____	_____	_____
Interest paid – other than banks	_____	_____	_____
Painting & decorating	_____	_____	_____
Pest control	_____	_____	_____
Plumbing & electrical	_____	_____	_____
Repairs	_____	_____	_____
Supplies	_____	_____	_____
Taxes – real estate	_____	_____	_____
Taxes – other	_____	_____	_____
Telephone	_____	_____	_____
Utilities	_____	_____	_____
Wages & salaries	_____	_____	_____
Other _____	_____	_____	_____
Other _____	_____	_____	_____

For furniture, appliances, carpets, drapes, major repairs or improvements, **provide a list including: description, cost and date of purchase or completion.** Do not duplicate above. If you are electing to expense rather than to depreciate certain equipment purchases and repairs you must have a capitalization policy in effect. If you need a sample of a capitalization policy, please call our office.

YES ___ NO ___ Did you have income or loss from partnerships, "S" corporations, or trusts? If so, bring the K-1 form for each entity and all instructions you received.

I. OTHER INCOME

List all sources (please have statements available)	<u>Amount</u>
Alimony received	_____
Gambling / lottery / prize winnings (provide form W-2G)	_____
Scholarships	_____
Social Security benefits (yourself) (provide form SSA-1099)	_____
Social Security benefits (spouse) (provide form SSA-1099)	_____
State income tax refunds received (provide state 1099s)	_____
Tips Received	_____
Unemployment compensation (provide form 1099)	_____
Distribution received from an education savings or qualified tuition program (provide form 1099Q)	_____
Bitcoins, barter, crowdsource funding and virtual currency sales	_____
Other _____	_____
Non-taxable income: _____	_____

YES ___ NO ___ Were you provided a company car for business and/or personal use? If so, please provide documentation to show how it was treated by your employer for tax purposes. If any use other than your personal use of the company vehicle was taxable on your W-2 (flat auto allowance, etc.), see section K.

YES ___ NO ___ Did your employer pay you an expense allowance (as opposed to reimbursing actual costs) for car, travel, or entertainment expenses? If so, list amount \$ _____. Was this included in your W-2? ___ Yes ___ No

J. BUSINESS TRAVEL, MEALS AND GIFTS – SPECIAL RULES

Note: Deductions of this nature must be documented as to name of guest, business relationship, date, place and amount. You may not deduct these expenses unless documented. Business gifts are limited to \$25 per person (or married couple) per year. You should have a letter from your employer regarding their reimbursement policy. With the new tax law entertainment deductions are no longer allowed for Federal purposes.

K. BUSINESS MILEAGE – Please complete for each vehicle for which you wish to claim a business deduction. No information is needed if your only driving is to work and other personal use. A written log should be maintained to document business use. If a custom form is attached, use it instead of the information below.

	<u>Auto 1</u>	<u>Auto 2</u>
Vehicle make, model, and year	_____	_____
Date originally purchased	_____	_____
Parking	_____	_____
Total miles, personal & business	_____	_____
Business miles per a log or other records:		
For employer (exclude commute)	_____	_____
To professional meetings	_____	_____
Between first and second job	_____	_____
From job to school	_____	_____
Job seeking	_____	_____
Investment / tax preparation	_____	_____
Rental	_____	_____
Self-employed business	_____	_____
Other	_____	_____
Daily commute- round trip	_____	_____
Total commuting for the year	_____	_____

L. AUTOMOBILE EXPENSES – Section L is required if you are using the actual expense method or if you ever depreciated your vehicle. If a custom input form from us is attached, use it instead of this section. If this is the first year of business use for the vehicle, bring a copy of the purchase or lease contract.

	<u>Auto 1</u>	<u>Auto 2</u>
Gas, oil, lubrication	_____	_____
Repairs and maintenance	_____	_____
Tires, batteries, etc.	_____	_____
Insurance	_____	_____
License: don't repeat in Sec Q	_____	_____
Wash and wax	_____	_____
Lease payments	_____	_____
Other _____	_____	_____

M. AWAY-FROM-HOME BUSINESS EXPENSES

	<u>Yourself</u>	<u>Spouse</u>
Airfare	_____	_____
Auto rental, taxi, etc.	_____	_____
Meals and tips	_____	_____
Lodging and tips	_____	_____
Laundry	_____	_____
Other _____	_____	_____

N. ADJUSTMENTS

YES ___ NO ___ Have you contributed or would you like to contribute to your IRA, Roth IRA, or self-employed retirement plan for this year? If so, enter the amounts and dates.

	<u>Yourself</u>	<u>Spouse</u>	<u>If funded, show date</u>
Standard IRA	_____	_____	_____
Roth IRA	_____	_____	_____
Keogh / SEP	_____	_____	_____
Coverdell (Education) IRA	_____	_____	_____

YES ___ NO ___ Do you or your spouse have any kind of pension, profit sharing 401K (deferred compensation) plan, Keogh or tax sheltered annuity?

YES ___ NO ___ Did you pay alimony? Amount paid _____ Paid to: _____

O. HOME MORTGAGE INTEREST AND PRIVATE MORTGAGE INSURANCE PREMIUMS

If you purchased a home or refinanced during the year, bring the escrow closing statement.

	<u>Primary Residence</u>	<u>Second Home</u>
Interest paid to a lending institution: 1st trust deed (bring 1098 form)	_____	_____
2nd trust deed (bring 1098 form)	_____	_____

YES ___ NO ___ Did you pay PMI (private mortgage insurance) premiums during the year? If yes, how much?

INVESTMENT INTEREST PAID

Interest paid on loans used to purchase investments, such as land or stock. Please provide details.

P. MEDICAL EXPENSES – Must exceed **7.5%** of income to be beneficial. Amount

Prescription drugs (no "over-the-counter" drugs) _____

Doctors / dentists / chiropractors / other healthcare providers _____

Hospitals / nursing home / nursing _____

Psychotherapy, psychological counseling _____

Glasses, hearing aids, batteries, etc. _____

Private schooling for children with attention deficit disorder _____

Lab and x-ray (If not included with dr. & hospital) _____

Equipment, supplies, rentals, pregnancy test kits, smoking cessation programs _____

Auto mileage (for medical purposes): _____ miles

Taxi, bus, ambulance, parking fees or toll road fees (for medical reasons) _____

Other _____

Insurance reimbursement (only for amounts listed above) _____

Medical / dental insurance premiums paid _____

Long term care insurance premiums paid: Yourself _____ Spouse _____

YES ___ NO ___ Did you have a Health Savings Account (HSA) or Medical Savings Account (MSA) during the year? These are different than the employer provided Section 125 flexible spending accounts. If yes: amount contributed for 2022 _____ interest income on the account in 2022 _____

Q. TAXES

YES ___ NO ___ Did you pay additional taxes last year as a result of a notice or letter? Any audit letters or any adjustments to your returns as filed? Please provide a copy of any federal or state correspondence.

PROPERTY TAXES – New law limits Federal deduction, no limit on state.

Please bring a copy of all bills	<u>Installment due 4/10/2022</u>		<u>Installment due 12/10/2022</u>	
	<u>Date Paid</u>	<u>Amount</u>	<u>Date Paid</u>	<u>Amount</u>
Property tax – 1st home	_____	_____	_____	_____
Property tax – 2nd home	_____	_____	_____	_____

SALES TAXES:

If you purchased a motor vehicle, boat or airplane, bring purchase document indicating sales tax.
If you made lease payments on a motor vehicle, boat or airplane, bring the lease document.

DEPARTMENT OF MOTOR VEHICLES AUTO REGISTRATION – Please provide invoices

Vehicle 1 Make/Model _____ \$ _____ Total paid

Vehicle 2 Make/Model _____ \$ _____ Total paid

R. EDUCATION LOANS – Please Obtain 1098-E from the educational institution.
List the interest paid on any loan used solely to pay post-high school education expenses (tuition, room and board, fees and related expenses). \$ _____

S. OTHER INTEREST PAID

Interest paid on personal debt is generally not deductible. Some examples of personal debt are car loans and credit cards. However, if the loan is secured by your home, is related to investing, a business, a car (or other asset) used for business, a motorhome or a larger boat, it may be deductible. Please list interest paid below:

Paid To _____ Interest Paid _____

Paid To _____ Interest Paid _____

T. CHARITABLE CONTRIBUTIONS – A receipt from the charitable organization is required for each separate gift over \$250. The receipt must state that no goods or services were received in exchange for the donation. A charitable contribution of money, regardless of the amount, is only deductible if the donor maintains a cancelled check, bank record or qualifying receipt from the receiving organization. This means cash donations into a church collection plate can no longer be claimed unless a receipt is obtained. Payroll deductions and credit card payments are also okay.

CASH, CHECKS AND CREDIT CARD DONATIONS:

<u>Paid to</u>	<u>Amount</u>	<u>Paid to</u>	<u>Amount</u>
Church / Temple _____	\$ _____	_____	\$ _____
Aid / United Way _____	\$ _____	_____	\$ _____
Cancer _____	\$ _____	_____	\$ _____

NON-CASH DONATIONS (GOODWILL ETC.):

Expenses in connection with volunteer work: description _____	amount _____
Auto mileage for service to charitable organizations _____	miles _____
Value of goods contributed: Name of charity _____	used value _____
Name of charity _____	used value _____

Note: Clothing and household goods must be in good or better condition to claim a deduction. If the total value of donated goods exceeds \$500 provide the charity's name and address, a description of items given and the original cost.

YES ___ NO ___ Did you incur a casualty loss because property was damaged or stolen? (Must be in a Federally declared disaster area). If so, bring an itemized list including original cost and the value on the date of loss and insurance reimbursement information.

U. MISCELLANEOUS BUSINESS AND INVESTMENT EXPENSES

	<u>Yourself</u>	<u>Spouse</u>
Safe deposit box	_____	_____
Employee business expenses:		
Job tools & job supplies	_____	_____
Employment fees and job search costs	_____	_____
Business gifts (see section J)	_____	_____
Meals (see section J)	_____	_____
Telephone	_____	_____
Publications and books	_____	_____
Union & professional dues	_____	_____
Employment related education – books, supplies and seminars	_____	_____
Travel (see section J)	_____	_____
Licenses, fees, credentials, etc.	_____	_____
Uniforms (purchase and cleaning)	_____	_____
Tax preparation fees	_____	_____
Attorney fees (to protect taxable income)	_____	_____
Investment publication, journals and other investment expenses	_____	_____
IRA or Keogh fees (paid personally, not from retirement fund)	_____	_____

V. CREDITS AND MISCELLANEOUS ITEMS

YES ___ NO ___ Did you have child or dependent care expenses to enable you to work or attend school full time?

PERSONS OR ORGANIZATIONS PROVIDING CHILD OR DEPENDENT CARE

Name of provider _____	Telephone Number _____
Street address _____	Employment ID # or SS# _____
City, State, Zip _____	
Amount paid (per child)	Child #1 Name _____ Amount _____
	Child #2 Name _____ Amount _____

EDUCATION DEDUCTION AND CREDIT - Obtain tuition 1098-T from institution. Now required for filing.

List the amounts paid for post-high school education of yourself, spouse or dependents. Don't include the cost of room and board, insurance, transportation, etc.

	<u>STUDENT 1</u>	<u>STUDENT 2</u>
Student's Name	_____	_____
Tuition & enrollment fees	_____	_____
Course related books, supplies, equipment. No longer needs to be purchased from the institution to qualify	_____	_____

OTHER MISCELLANEOUS ITEMS:

- YES ___ NO ___ Did you live in rented property in California as your main home for six months or more?
- YES ___ NO ___ Did you or your spouse make any gifts to an individual that total more than \$16,000, or any gifts to a trust?
- YES ___ NO ___ Did you pay any adoption expenses?
- YES ___ NO ___ Did you buy a new or used plug-in electric or fuel cell vehicle?
- YES ___ NO ___ Educators: Did you work in a school for at least 900 hours as a teacher, instructor, counselor, principal, or aide for kindergarten through grade 12? Report all teaching costs in section U.
- YES ___ NO ___ Did you add any energy efficiency improvements such as solar during the year?
- YES ___ NO ___ Has the Franchise Tax Board notified you that you are required to make payments electronically?
- YES ___ NO ___ Do you owe use taxes to the State of California for purchases made online or out of state and sales tax was not charged? Pay using form CDTFA-401-EZ (we can provide) or pay with your tax return.
- YES ___ NO ___ Did you claim a first-time homebuyer credit for a home you bought in 2008 or later? For homes bought in 2008 repaying the credit began on the 2010 return. Further, if you sold a home or it ceased being your main home you must repay the credit (applies to home bought in 2008 and later).
- YES ___ NO ___ Did you pay household employees this year (housekeeping, child care, etc.)? If yes bring W-2 forms.

W. 2023 ESTIMATED TAX INFORMATION

YES ___ NO ___ Do you expect your 2023 taxable income to be generally the same as 2022? If "NO" explain any differences in income, deductions, dependents, etc.

YES ___ NO ___ Do you expect your 2023 withholding to be generally the same as 2022? If "NO" explain any differences.

X. MANDATORY HEALTHCARE

YES ___ NO ___ Did your employer or Medicare cover your healthcare insurance (and your dependents) for the full year? If your employer or Medicare does not cover you, are you covered with an outside insurance exchange purchased by you? YES ___ NO ___

YES ___ NO ___ 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 yes, please provide.

Y. QUESTIONS YOU MAY HAVE

Remember that you should keep your tax records, documents, and copies of tax returns in order to be prepared for the possibility of an audit.