SHEEHAN
ACCOUNTANTS & ADVISORS

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1010 Northern Boulevard, Suite 336
Great Neck, NY 11021
T: 516.883.5510 | F: 516.767.7438

www.sheehancpa.com

January 27, 2025

To Our Clients:

We have enclosed our individual income tax organizer to assist you in compiling the necessary information for the preparation of your 2024 tax returns. In some cases, we have included last year's amounts for comparison purposes only. Please note that where you have provided a 1099, it is not necessary to complete that information in the Organizer.

The IRS requires the following question be addressed – **"At any time during 2024 did you (a) receive (as a reward, award or payment for property or services); or (b) sell, exchange, gift or otherwise dispose of a digital asset or a financial interest in a digital asset?" The Form 1040 has this question on the first page of the return indicating the IRS' increased interest in ensuring digital currency transactions are captured.** Digital assets are broadly defined as any digital representation of value which is recorded on a cryptographically secured distributed ledger or any similar technology. Digital assets include (but are not limited to):

- Convertible virtual currency and cryptocurrency
- Stablecoins
- Non-fungible tokens (NFTs)

The term describes a number of types of convertible currency such as "digital currency" and "cryptocurrency". Whether branded with a specific label or not, if the asset has the characteristics of virtual currency, then the IRS confirms that it will be treated as a virtual currency for federal income tax purposes. Please include this information in your Organizer.

Over the years, we have been utilizing the resources available to us through the BDO Alliance USA to develop new expertise and improve our efficiencies, the goal of which is to serve you better. If you would like to learn more about how this Alliance can benefit you, please give us a call.

As you are reviewing your financial records, it may also be an appropriate time to reflect on changes in your financial situation and how these changes may affect both your short- and long-term planning goals and objectives.

Sheehan Financial Advisors, LLC, a personal financial planning and registered investment advisory firm with the goal of providing personalized, objective and expert financial advice, can assist you in addressing these concerns. We will provide creative solutions to your business succession, retirement and estate planning concerns, as well as strategic income tax planning.

For 2025, we are offering a complimentary compliance review of your company's qualified retirement plan (401(k), profit sharing and defined benefit plans).

We also are available to review your current health insurance program and offer suitable alternatives.

We have partnered with qualified professionals to review your bond and equity portfolio.

Please call us to schedule an appointment.

As we strive to provide you with state-of-the-art services and timely information, we encourage you to visit our website, and subscribe to our free bi-weekly e-newsletter. We feel you will find it contains many useful resources. Please visit us at: **www.sheehancpa.com**. Our website is constantly changing to better serve your needs. You can now follow us on LinkedIn, Twitter, Instagram, and Facebook.

We would appreciate your taking a moment to update your contact information, so our files remain current. Please provide the following:

Telephone number:________________________________
Facsimile number:________________________________
e-mail address:____

We appreciate the opportunity to be of service to you throughout the year.

Sincerely,

Sheehan & Company CPA, P.C.

Sheehan & Company, C.P.A., P.C.

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January 2025

Dear Client:

We appreciate the opportunity to work with you. This letter is to specify the terms of our engagement, clarify the nature and extent of the services we will provide and confirm an understanding of our mutual responsibilities.

We will prepare your 2024 federal and state individual income tax returns and 2025 quarterly estimated tax payments, as applicable, based on the returns you filed last year. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of. If you would like to add any additional forms or services to this engagement, please use the *Comments or Additional Requests* space provided below.

It is your responsibility to provide all the information required to prepare your returns. We may provide you with an organizer or checklist of information required for the returns and you represent that the information you provide will be accurate and complete to the best of your knowledge. We will not audit or otherwise verify the information provided, although we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Our work, in connection with the preparation of your income tax returns, does not include any procedures designed to discover errors or other irregularities, should any exist. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them.**

U.S. filing obligations related to foreign investments

Based on the information you provide, you may have additional filing obligations, including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 5472);
- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);
- U.S. person with interests in a foreign disregarded entity (Form 8858); or
- Statement of specified foreign assets (Form 8938).

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, Report of Foreign Bank and Financial Accounts ("FBAR").

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for penalties associated with the failure to file or untimely filing of any of these forms.

<u>Foreign filing obligations</u>
You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

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

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS, state and local tax authorities regardless of the nature of the claim, including the negligence of any party, excepting claims arising from the gross negligence or intentional wrongful acts of Sheehan & Company.

Taxpayers are required to maintain all the documents that form the basis of income, deductions, credits, and payments shown on the return. In addition, some items have specific substantiation requirements set forth by the IRS (e.g., auto, entertainment and charitable contributions over $250, etc.). If you have any questions as to the type of records required, please ask us for advice in that regard.

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTSs") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

Digital assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

Tax planning services

Tax planning services are not within the scope of this engagement. However, during the period covered by this Agreement, you may ask questions, or we may, at our sole discretion, bring to your attention potential tax planning opportunities for your consideration (collectively "additional services"). Prior to proceeding with any additional services beyond those in the Engagement Objective and Scope section of this Agreement, we will confirm our understanding of the scope of the additional services with you in writing. Additional services will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable positions. It is our policy to provide all professional advice in writing. You may not rely on any advice that has not been issued in writing by Sheehan & Company. There may be situations where we are required by law to disclose a position on a tax return. We are not attorneys; therefore, we cannot provide you with a legal opinion on various tax positions. We can, however, advise you of the consequences of different positions. We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. In the event, however, that you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fees based on time expended (at our standard rates) plus all out-of-pocket expenses through the date of withdrawal.

Your returns may be selected for examination or audit by tax authorities. In the event of such governmental tax examination, we would be pleased to represent you under the terms of a separate engagement.

The engagement does not include any services not specifically identified above. We may need to perform additional accounting or research services incidental to the preparation of your tax returns. These incidental services will be billed with your tax return, at our standard rates.

Your returns will be required to be filed electronically with the IRS. We will provide you with a copy of your final returns for review prior to electronic transmission. The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically. We cannot transmit any return until we have the appropriate signed authorizations. E-filing of state returns vary by tax authority. If e-file is not available, paper copies will be provided for you to sign and mail.

The filing deadline for the tax returns is April 15, 2025. In order to meet this filing deadline, the information needed to complete the returns should be received in this office no later than March 15, 2025. If we receive your information after this date, we will make every effort to complete your returns without an extension but will give priority service to clients who submitted information on time. This means an extension may be filed on your behalf, depending on our workload.

If an extension of time is required, any tax due with these returns must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

Electronic Signatures and Copies

All parties to this agreement agree that a digital signature shall be effective to prove each party's agreement to the terms of this document. An electronically transmitted signature to this agreement, if included, will be deemed an acceptable original for purposes of consummating this agreement and binding the party providing such electronic signature. Furthermore, the parties agree that the terms of this agreement may be proved through an electronic facsimile, including a scanned electronic copy in Portable Document Format (PDF) or other digital format and that no "original" hard-copy document need be retained to prove the terms of this agreement. This agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record.

E-mail Communication

Sheehan & Company, C.P.A., P.C. disclaims and waives, and you release Sheehan & Company, C.P.A., P.C. from, any and all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by Sheehan & Company, C.P.A., P.C. in connection with the services we are being engaged to perform under this agreement.

Mediation Provision

Disputes arising under this agreement (including the scope, nature and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

Damages Limited to Lesser of Actual Damages or Fees Paid

By signing this engagement letter, you agree that our liability arising from this engagement shall be limited to the lesser of any actual damages which may have been caused by our acts or omissions, or the amount of the fees which you pay for our services.

Our fee for these services will be based upon the amount of time required at our standard billing rates plus out-of-pocket expenses or an agreed-upon fee for these services. The balance is due upon completion of the returns. Amounts not paid within 90 days will be charged interest at a rate of 1% per month. Checks should be made payable to Sheehan & Company, C.P.A., P.C.

You may terminate this engagement at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our professional standards, or for any other reason. We will notify you in advance of any decision by us to withdraw and will take all reasonable steps to assist in the orderly transfer of your tax services. Otherwise, this engagement will be considered complete upon acceptance of your e-filed returns by the tax authorities. In the event that your returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities.

Unless you notify us, in writing, we will assume that this letter sets forth your understanding of the agreement we have with you.

If you have any questions, please do not hesitate to contact us. We appreciate the opportunity to work with you.

Sincerely,

Sheehan & Company CPA, P.C.

Sheehan & Company. C.P.A., P.C.

Comments or additional requests: ______________________________________

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TAX RETURN FILING INFORMATION

Deadline

Federal and state taxes continue to grow in complexity. As a result, tax returns now take much more time to prepare than in the past. Preparation of an income tax return includes, in addition to the assembly of data, a careful planning study to achieve the maximum tax savings. This requires that we have enough time, together with complete and accurate data.

Because of the complexities of income tax return preparation, including our review and quality control procedures, tax return information received after **March 15th** will not be assured of being processed before April 15th and may require an extension.

Generally, it should be noted that ninety (90%) percent of your tax liability must be paid with an extension; otherwise, penalties may be imposed.

Electronic Filing

Due to Federal regulations, we are now required to e-file Federal income tax returns. Additionally, as in prior years, we are required to e-file your qualifying tax returns for the States of California, New York, New Jersey and Connecticut to name a few. Due to this mandatory requirement imposed upon our firm, it will be our policy to prepare all returns for electronic filing. Should you have any objections to e-filing, please contact your service partner to discuss the matter.

For New York State Filers

***Note regarding New York State Extensions*:** As part of the electronic filing requirement imposed by the State of New York, we are required to e-file New York State extensions as well as income tax returns. If your extension results in a balance due, you will need to provide us with your bank account information so that the payment can be automatically withdrawn from your bank account. This is the only method for e-filing balance due extensions through commercial tax preparation software; balance due extensions cannot be transmitted without payment information. If you expect to file a New York State extension, please provide us with a voided check by March 1st, so that we may accurately enter your bank account information. Please note that you will be sent an authorization form showing the amount of the payment and your bank account details that you will need to sign and return to us prior to transmission of your extension.

We recommend that you provide us with a self-selected 5-digit PIN (other than 00000). This PIN will serve as your signature on your e-filed tax return. If you do not provide us with a PIN, we will randomly generate one for you. Once your return is complete, you will be sent a copy of your tax return, and a form that you will need to sign and mail back to our office indicating that you have reviewed your tax return. Once we receive your signed forms back, we will transmit your return to the Internal Revenue Service and various states. Please be sure to return your signed forms as quickly as possible, since we cannot release your income tax returns until we receive this authorization.

How to Compile the Tax Data

Income: All taxable income should be gathered from your records - savings bank statements, deposits in checking accounts, stockbrokers' statements, real estate agents' statements, insurance company data and so forth. Income received but not deposited must also be reported. Our enclosed forms may be used for all of this data.

Expenses: We suggest that you make a preliminary review of the deductions you may take as listed on the organizer. Then go through whatever payment records you have - checkbook or checks, paid bills, receipts and other memos - and sort them according to type of expense deduction. Finally, list the details on the enclosed deduction schedules.

Estate and Financial Planning

As you gather the necessary data for your income tax return preparation, it is also an appropriate time to review your existing financial plan. If you do not currently have wills, an estate or financial plan, or have not updated your plan recently, we would be available to assist you in preparing a new plan or evaluating your existing plan. Such analysis often includes various aspects of financial, retirement, risk and estate planning. In view of the changes made in the Estate Tax Law recently, we highly recommend an estate plan review.

The Internal Revenue Service (IRS) has announced its Inflation Adjustments for the 2025 tax year. For estate planning purposes, taxpayers will benefit from:

- A higher estate tax exclusion: The basic exclusion amount for estate tax will rise to $13.99 million for estate holders with dates of death in 2025 (increased from $13.61 in 2024).
- More gifts excluded from gift tax: The annual per donee exclusion for gifts is increased to $19,000. For gifts to spouses who are not U.S. citizens, the first $190,000 is excluded from gift tax.
- New York: top estate tax rate = 16%. Exemption is $7,160,000 in 2025 (about half of federal). And if estate > 105% of the exemption, ($7,518,000), then exemption = ZERO.

Please note, 2025 is a key year for estate planning. Under the Tax Cuts and Jobs Act (TCJA) signed in 2017, lifetime estate tax exemptions were increased from $5 million (adjusted for inflation) to $10 million (adjusted for inflation). In 2024, these amounts were $13.61 million and in 2025, are $13.99 million. Absent any changes in the law, the increased exemptions under the TCJA are set to "sunset" (expire) as of January 1, 2026, back to $5 million. With inflation adjustments, it is anticipated that, after sunset, the exemptions will be in the range of $7 million in 2026, meaning individuals who do not use any of the exemptions prior to the sunset will lose nearly $7 million in their lifetime gift exemption and married coupled will lose nearly $14 million in lifetime gift exemption. Please contact us should you want to discuss additional estate planning needs.

Tax Information Notices

Companies and other entities that pay you salaries, commissions, dividends, interest, pension, royalties, annuities, and other similar items must file with the Internal Revenue Service, information notices of such payments. A copy of each notice is also sent to you. Please check the correctness of the reported amounts and attach the slips (W-2, Form 1099) to the organizer. If there is any discrepancy between the amounts reported and the amounts you have received, or if the notices include non-taxable income, kindly attach a memo to that effect and send it to us.

2025 Estimated Taxes

If your adjusted gross income is below $150,000 ($75,000 if married, filing separately), we will prepare these estimates as in the past, based on your income and withholding taxes for 2024.

Taxpayer's whose adjusted gross income on the preceding years tax return exceeds $150,000 ($75,000 if married filing separately) may make estimated payments equal to 110% of their prior year tax liability to avoid the underpayment penalty. Unless you indicate otherwise, we will assume that you wish us to prepare your 2025 estimated taxes based upon this method.

If you do not wish to use the safe harbor method discussed above, please list any anticipated changes in income and expenses for 2025.

Inflation Reduction Act of 2022 (IRA)

On August 16, 2022, President Biden signed into law the Inflation Reduction Act of 2022, which modified the credits for energy efficient home improvements and residential energy property. The Act aims at reducing carbon emission and promoting energy efficiency.

General Overview of the Energy Efficient Home Improvement Credit

The amount of the credit is equal to 30% of the sum of amounts paid by the taxpayer for certain qualified expenditures, including

(1) qualified energy efficiency improvements installed during the year,

(2) residential energy property expenditures during the year, and

(3) home energy audits during the year.

There are limits on the allowable annual credit and on the amount of credit for certain types of qualified expenditures. The credit is allowed for qualifying property placed in service on or after January 1, 2023, and before January 1, 2033.

General Overview of the Residential Clean Energy Property Credit

The residential clean energy property credit is a 30-percent credit for certain qualified expenditures made by a taxpayer for residential energy efficient property. The IRA extended the residential clean energy property credit through 2034, modified the applicable credit percentage rates, and added battery storage technology as an eligible expenditure. The credit applies for property placed in service after December 31, 2021, and before January 1, 2033. The credit percentage rate phases down to 26 percent for property placed in service in 2033, 22 percent for property placed in service in 2034, and no credit is available for property placed in service after December 31, 2034.

Credits for New Electric Vehicles Purchased in 2023 or after

If you place in service a new plug-in electric vehicle (EV) or fuel cell vehicle (FCV) in 2023 or after, you may qualify for a clean vehicle tax credit.

At the time of sale, the seller must give you information about your vehicle's qualifications. Sellers must also register online and report the same information to the IRS. If they don't, your vehicle won't be eligible for the credit.

Who qualifies

You may qualify for a credit up to $7,500 if you buy a new, qualified plug-in EV or fuel cell electric vehicle (FCV). The Inflation Reduction Act of 2022 changed the rules for this credit for vehicles purchased from 2023 to 2032.

The credit is available to individuals and their businesses.

To qualify, you must:

- Buy it for your own use, not for resale
- Use it primarily in the U.S.

In addition, your modified adjusted gross income (AGI) may not exceed:

- $300,000 for married couples filing jointly
- $225,000 for heads of households
- $150,000 for all other filers

You can use your modified AGI from the year you take delivery of the vehicle or the year before, whichever is less. If your modified AGI is below the threshold in 1 of the two years, you can claim the credit.

The credit is nonrefundable, so you can't get back more on the credit than you owe in taxes. You can't apply any excess credit to future tax years.

Credit amount

The amount of the credit depends on when you placed the vehicle in service (took delivery), regardless of purchase date.

For vehicles placed in service April 18, 2023 and after:

Vehicles will have to meet all of the same criteria listed above, plus meet new critical mineral and battery component requirements for a credit up to:

- $3,750 if the vehicle meets the critical minerals requirement only
- $3,750 if the vehicle meets the battery components requirement only
- $7,500 if the vehicle meets both

A vehicle that doesn't meet either requirement will not be eligible for a credit.

Qualified vehicles

To qualify, a vehicle must:

- Have a battery capacity of at least 7 kilowatt hours
- Have a gross vehicle weight rating of less than 14,000 pounds
- Be made by a qualified manufacturer.
    - FCVs do not need to be made by a qualified manufacturer to be eligible.
- Undergo final assembly in North America
- Meet critical mineral and battery component requirements (as of April 18, 2023).

The sale qualifies only if:

- You buy the vehicle new
- The seller reports required information to you at the time of sale and to the IRS.
    - Sellers are required to report your name and taxpayer identification number to the IRS for you to be eligible to claim the credit.

In addition, the vehicle's manufacturer suggested retail price (MSRP) can't exceed:

- $80,000 for vans, sport utility vehicles and pickup trucks
- $55,000 for other vehicles

State Stimulus Payments

Most states have finished issuing stimulus checks. However, please include information about any payments received in 2024 and keep in mind that payments received may be taxable for federal purposes. The IRS has weighed in on state "stimulus" payments, saying most special state payments won't be taxable on your federal return. However, there could be some exceptions in some state payments and in cases where taxpayers itemized deductions.

Child Tax Credit

The child tax credit is a federal tax benefit that plays an important role in providing financial support for taxpayers with children. People with kids under the age of 17 may be eligible to claim a tax credit of up to $2,000 per qualifying dependent when they file their 2024 tax returns. $1,700 of that credit may be refundable. The credit is phased out a rate of $50 for each $1,000 that the taxpayer's AGI exceeds a threshold based on filing status.

The phase-out thresholds for 2024 are:

- Joint return or surviving spouse - $400,000
- All others - $200,000

The IRS has a Portal that allows taxpayers to provide certain information regarding the credit. Among other things, the taxpayer can view the status of payments, change address information, switch from paper check to direct deposit, change the account for the direct deposit and opt out of the monthly payments. As of November 1, 2021, the IRS launched a new feature on the Portal whereby taxpayers can report significant income changes which would impact future payments.

Individual Retirement Accounts

All contributions to an IRA account must be made on or before April 15, 2025 in order to be tax deductible for 2024. An extension of time to file the tax return does not extend this period for making a deductible IRA contribution. For the year 2024, the contribution limit is $7,000. Certain "catch-up" provisions apply to individuals over the age of 50. If you are covered by a pension plan, you may not be eligible for an IRA deduction in 2024. However, you may elect to make a non-deductible IRA contribution. Please advise us if you wish to do so.

Roth IRA

Contributions to a Roth IRA are not deductible, but distributions, if certain conditions are met, will be tax free. Contributions to Roth IRAs are phased out for individuals with AGI beginning at $146,000 and joint filers with AGI beginning at $230,000. Contributions are permitted up to a maximum of $7,000 per individual to all IRA's and may continue even after the taxpayer reaches age 70 1/2, provided compensation exceeds the contribution. Certain "catch-up" provisions apply to individuals over the age of 50.

Beginning January 1, 2010, anyone can convert their regular IRA into a Roth IRA regardless of their income. Before the rules changed, only individuals with modified adjusted gross incomes of $100,000 or less could convert a traditional IRA into a Roth.

Should you consider it? Give us a call, we would be happy to discuss how this provision can benefit you.

If you converted your traditional IRA to a Roth IRA in 2024, the income resulting from the conversion is includible in gross income in 2024.

401(k) and 403(b) Plans

Contribution and Catch-up contribution issues for 2025:

- For 2025, the base contribution amount for a 401(k) and 403(b) is being increased slightly to $23,500. The maximum Simple IRA contribution will increase to $16,500.
- The amount of the standard catch-up contributions will not change for 2025 for any type of retirement account.
- ***However, in 2025, a new "super-sized" catch-up contribution will be available for individuals aged 60, 61, 62 or 63 and who participate in a 401(k)/403(b) plan or a Simple IRA.***
    - For those of the proper age participating in a 401(k) or 403(b) plan the maximum catch-up contribution in 2025 will be $11,250, bringing the total contribution maximum to $34,750.
    - Simple IRA participants aged 60-63 will be eligible to make a catch-up contribution in the amount of $5,250 for a total Simple contribution of $21,750.

Coverdell Education Savings Account (CESA)

Amounts distributed from (CESA), formerly Education IRAs, to cover qualified higher education expenses of an eligible student will be excluded from gross income. Annual contributions to an (CESA) are limited to $2,000 per beneficiary. The $2,000 limit is phased out for taxpayers with modified AGI between $95,000 and $110,000 for a single taxpayer and $190,000 and $220,000 for a married couple filing jointly. Contributions must be made in cash and they are not deductible.

College Savings Program

These are professionally managed, tax-advantaged investment portfolios designed to help meet tuition and other higher education expenses at any eligible educational institution in the country.

The first $5,000 invested each year in the New York State College Savings Program will be deductible for New York State income tax purposes (up to $10,000 for joint filers) and none of the investment earnings will be taxed by the IRS and state as long as the money is used for K-12 or for qualified higher education expenses at any accredited college in the United States. If used for other purposes, the earnings are taxed at the student's income tax rate. Certain other states have similar tax advantaged accounts.

Charitable Contributions

As a reminder, tax regulations provide that no charitable deduction is allowed for a contribution of $250 or more unless the taxpayer has written substantiation of the contribution from the charitable organization. The taxpayer must obtain the substantiation before filing their tax return for the year of the contribution, or if earlier, by the due date (including extensions) of the return.

The Internal Revenue Service requires a written receipt from the charity. A cancelled check is not adequate substantiation.

Direct Deposit of Refund

If you do not pay estimated taxes and wish to have your federal refund directly deposited into your bank account, please attach a voided check.

Household Employment Taxes

If you paid a household employee cash wages of $2,800 or more or withheld federal income tax in 2024, please provide details.

We invite you to visit our website or subscribe to our newsletter for current information on taxes and financial news which may impact you or your business.

Please follow us on Facebook, LinkedIn, Instagram and Twitter for daily tax and financial updates.

PAYMENT OF TAX ONLINE

If you are interested in remitting your tax payments electronically, below are step by step instructions on how to do so. Before you begin, make sure you have the following information available:

- A copy of your prior year's Income Tax Return
- Your bank account's routing and account number

Internal Revenue Service

To make a payment to the Internal Revenue Service, please visit the following site, https://www.irs.gov/payments

Then follow the following instructions:

1. In the middle of your screen you will see a box entitled "Pay your taxes now." Choose either the Bank Account (Direct Pay) option or the Debit or Credit Card Option. Please note, if opting to use a debit or credit card, processing fees are charged in addition to your payment.
2. After choosing your option above, click on Make a Payment.
3. Selection from the drop down, your reason for payment. If remitting an estimated tax payment, choose **Estimated Tax; (1040).**
4. In the next drop down, Apply Payment to, choose **1040 ES** to make an estimated tax payment, **or 1040** if making a payment with your tax return filing**.**
5. In the third drop down, choose your tax period for payment. Please pay careful attention to this step and ensure you choose the correct option. Example, if you are remitting a fourth quarter estimate in January 2025, the tax year should be 2024.
6. Click Continue. You will be prompted to confirm your choices. Please review and continue.
7. Verify your identity. Choose your previously filed tax year for verification and enter the various personal information requested and hit continue.
8. The next page will require you to enter in your payment information, amount of payment, payment date for processing, bank routing number and bank account number. Complete these fields and choose Continue.
9. Be sure to print the confirmation for your records.

New York State

New York requires you to have an online account in order to remit payments electronically.

To sign up for Online Services through **the New York State Department of Taxation and Finance**, go to https://www.tax.ny.gov/online/ , click on "create account", and follow the step by step instructions.

If you already have an account with NYS please login using your username and password.

Then follow these instructions:

1. Under services select type of tax payment.
2. Click "Pay from Bank Account."
3. Select the year-end or quarter in which you want your payment to be applied to.
4. Enter the amounts to be paid to NYS, NYC and MCTMT in the boxes provided. Refer to the tax return or estimated tax voucher we provided you for this information.
5. Click "Calculate" then "Continue."
6. If not already completed, please enter your bank account information and check "Save bank account" to make the process more convenient in the future.
7. Review payment summary→click "Continue."
8. Review and verify the information you have entered→click "Submit."
9. You will receive a confirmation email from NYS stating your payment has been processed. Please save for your records.

California

To make a payment via Web Pay through the State of California Franchise Tax Board, you will need the following information:

a. Taxpayer identification number.
b. The last name used on your prior year return.
c. Banking account number and routing number.

Then go to https://www.ftb.ca.gov/pay/index.html, click on "make payment". You can make an online payment without creating an online account with California by following these instructions:

1. Click on "Use Web Pay Personal".
2. Enter your Social Security number, Last Name and type the characters from the picture→click "Login".
3. Enter your contact information→click "Continue".
4. Select Tax Type.
5. Enter the tax year, payment amount and date and whether this is joint tax payment (married-filing-joint would be joint)→click "Continue".
6. Enter your bank account information and follow instructions to complete payment.
7. Make sure to print and/or save a copy of the confirmation for your records.

New Jersey

To make an estimated tax payment electronically to New Jersey, visit the following site https://www.state.nj.us/treasury/taxation/payelect.shtml

1. Choose Personal Income Tax Payments.
2. Enter your social security number and date of birth, click submit.

3. Choose the reason of your payment. If remitting an estimated tax payment, choose, Estimated Payments – Schedule / Submit NJ 1040-ES or NJ 1040. Click submit.
4. Choose single payment by E-Check or Credit Card, choose the return type, return period, and return year. Click Submit.
5. Choose the year-end or quarter in which you want the payment to apply to, the payment method, and enter the amount of the payment. Click Submit.
6. Complete the taxpayer information section at the top of the page, enter in your bank account routing and account number, choose the settlement date, and click submit.
7. Make sure to save a copy of the confirmation for your records.

Security features ensure your information cannot be accessed by unauthorized individuals. When you make payments via the internet, you are required to enter your taxpayer identification number and personal contact information.

Fees

Fees charged for compilation and preparation of income tax returns is at our current standard hourly rate for this level of service. There is normally a $450 minimum fee charge. For your convenience, your invoice can be paid by E-Check (no surcharge) or Visa®, MasterCard® or American Express® (a 3.5% surcharge will apply). Please visit our website page www.sheehancpa.com/pay to avail yourself of these payment options.

Tax Examinations

It is, of course, impossible to predict whether the Internal Revenue Service will select your tax return for audit. It is imperative that you retain the records and information which support the items that are reported on your income tax return.

The fee to prepare your income tax return does **not** include representation on your behalf if your return should become the subject of an Internal Revenue Service examination.

ATTENTION - PLEASE READ
IMPORTANT INFORMATION

SHEEHAN & COMPANY IS REQUESTING THE FOLLOWING FROM OUR CLIENTS TO MINIMIZE DELAYS IN THE PROCESSING OF YOUR 2024 TAX RETURNS.

1. NEW YORK STATE REQUIRES FOR YOU AND YOUR SPOUSE THAT INFORMATION BE FURNISHED IF YOU HAVE BEEN ISSUED A DRIVER LICENSE OR STATE IDENTIFICATION CARD. TAXPAYERS MUST PROVIDE THE FOLLOWING: OR INDICATE YOU HAVE NOT BEEN ISSUED A STATE DRIVER'S LICENSE OR STATE ID CARD:

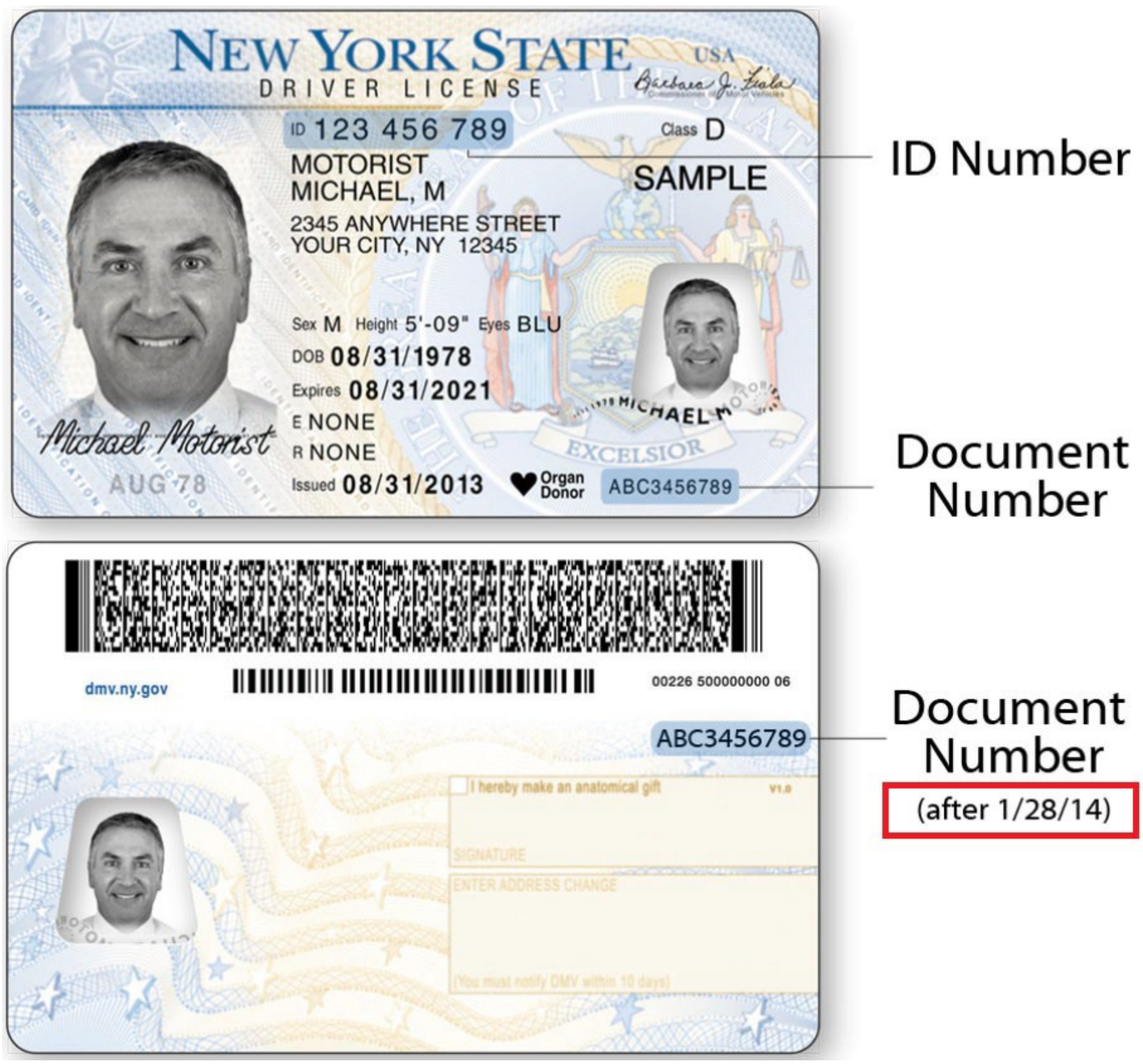
	TAXPAYER	SPOUSE
NAME	________	________
I.D. NUMBER	________	________
ISSUING DATE	________	________
ISSUING DATE	________	________
EXPIRATION DATE	________	________
DOCUMENT NUMBER	________	________
I DO NOT HAVE THESE DOCUMENTS	☐	☐

2. PROVIDE US WITH A "VOID" CHECK SO THE INTERNAL REVENUE SERVICE AND STATE TAXING AUTHORITIES CAN DIRECT DEPOSIT REFUNDS AND AUTOMATICALLY WITHDRAW BALANCES DUE. THIS IS NOW REQUIRED BY LAW FOR FILING YOUR NEW YORK STATE EXTENSIONS.

3. **PLEASE CALL THE OFFICE 631-665-7040 AND CREATE A SECURE CLIENT PORTAL ACCOUNT IF YOU HAVE NOT ALREADY ESTABLISHED ONE. YOU MAY ALSO EMAIL ADMINTEAM@SHEEHANCPA.COM TO REQUEST A PORTAL.**

WE ARE REQUESTING OUR CLIENTS COMPLY WITH THESE REQUESTS BY FEBRUARY 28, 2025.

THANK YOU FOR YOUR COOPERATION.



TECHNOLOGY UPDATE

For several years, Sheehan & Company, C.P.A., P.C. has progressively taken steps towards becoming a paperless firm.

The decision to go paperless was not a difficult one for Sheehan & Company, C.P.A., P.C. Our goal is to always be on technology's cutting-edge. The next logical step was to convert our office from paper-based to a digital format.

To safeguard your sensitive documents and protect your identity, Sheehan & Company, C.P.A., P.C. offers you access to a state-of-the-art Secure Client Portal to protect sensitive information and to serve you more efficiently. Many clients utilized the portal and found it to be easy to use and enjoyed the added security measure.

We are encouraging all our clients to call our office and create a Secure Portal Account. This will enable us to send you a secure electronic copy of your tax return, financial statements, or any sensitive document. Upon your request, we will provide a paper copy.

As part of our "going green" initiative, we will only send paper copies of tax returns and financial documents upon request. You will be promptly notified when any document is published to your secure portal.

We are proud to be doing our part in protecting the environment with our "green" initiatives, as well as improving our efficiency, disaster recovery capacity and increased security for sensitive client data.

Please give us a call if you have any questions or comments.

SHEEHAN & COMPANY, C.P.A., P.C. PRIVACY POLICY

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

Types of Non-public Personal Information We Collect

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

Parties to Whom We Disclose Information

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

Protecting the Confidentiality and Security of Current and Former Clients' Information

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

Safeguard your documents

We encourage all our clients to create a secure client portal. You can do this by visiting our website or calling our office. This will provide a safe and secure way to exchange sensitive documents and data with members of our firm.

****

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

An Important Message to Sheehan & Company, C.P.A., P.C. Clients

Regarding: Requests for Copies of Tax Returns

Many of you call our office each year requesting that we send copies of your tax returns to bankers and other third parties. In the past, we have been happy to oblige. However, Internal Revenue Service regulations prohibit us from furnishing copies of tax returns to third parties without written consent from the taxpayer.

The written consent must be tailored to the specific recipient and must include certain details. For that reason, a blanket consent form cannot be signed by clients asking us to furnish tax return copies upon request. Each time a request is made, specific paperwork must be drawn up and signed by the client before any tax information can be provided to a third-party.

Because it can be time consuming to draw up this paperwork and coordinate getting it signed by our clients each time there is a request, we will be providing the tax returns to clients directly. This eliminates the need to draft specific authorization paperwork. We can provide a paper copy of the returns or send an electronic copy to our clients. Clients will then have the copy available to provide to others as needed.

As an added security measure, we encourage all of our clients to create an account on our Secure Sheehan Client Portal to send and receive sensitive documents. Creating an account will just take a moment. Give our office a call to get started.

If you have any questions about these regulations, obtaining additional copies of your returns or using the Sheehan Client Portal, please do not hesitate to call us.

Topic Index

Personal Information

Taxpayer:

First Name and Initial | Last Name | Social Security Number

Occupation | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr)

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

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Spouse:

First Name and Initial | Last Name | Social Security Number

Occupation | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr)

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

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Contact Information:

Street Address | Apartment Number

City | State | ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone | Taxpayer Evening/Home Phone | Taxpayer Foreign Phone

Taxpayer Cell Phone | Taxpayer Fax Number

Spouse Daytime/Work Phone | Spouse Evening/Home Phone | Spouse Foreign Phone

Spouse Cell Phone | Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

	Yes	No
May the IRS or other taxing authority discuss the return with the preparer?		
Is the taxpayer claimed as a dependent on someone else's tax return?		

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				
Are you a U.S. citizen or Green Card holder?				

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

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

TS	State	City	Code	PIN

Tax Organizer Legend:

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

Personal Information

Taxpayer:

First Name and Initial | Last Name | Social Security Number

Occupation | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr)

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

☐ Driver's License ☐ State-Issued ID ☐ No Identification ☐ Choose not to provide

Spouse:

First Name and Initial | Last Name | Social Security Number

Occupation | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr)

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

☐ Driver's License ☐ State-Issued ID ☐ No Identification ☐ Choose not to provide

Contact Information:

Street Address | Apartment Number

City | State | ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone | Taxpayer Evening/Home Phone | Taxpayer Foreign Phone

Taxpayer Cell Phone | Taxpayer Fax Number

Spouse Daytime/Work Phone | Spouse Evening/Home Phone | Spouse Foreign Phone

Spouse Cell Phone | Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

	Yes	No
May the IRS or other taxing authority discuss the return with the preparer?		
Is the taxpayer claimed as a dependent on someone else's tax return?		

	Taxpayer Yes	Taxpayer No	Spouse Yes	Spouse No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				
Are you a U.S. citizen or Green Card holder?				

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

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

TS	State	City	Code	PIN

Tax Organizer Legend:

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

Dependents and Wages

Dependent Information:

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

Did dependent have income over $5,050?

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

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

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

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

Wages and Salaries:

Include all copies of your current year Forms W-2

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

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

Dependents

Dependent Information:

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

Did dependent have income over $5,050?

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

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

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

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

Electronic Filing:

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

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

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

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

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

Would you like to use a randomly generated PIN?	Yes	No
Taxpayer	☐	☐
Spouse	☐	☐

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

Taxpayer PIN . . . . ________________

Spouse PIN . . . . ________________

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. Electronic filing is the only filing method that provides you with acknowledgment that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 3 weeks.

Note that not all returns qualify for electronic filing under IRS rules.

	Yes	No
If you qualify for electronic filing, would you like to file the return electronically with the IRS?		
If you qualify, would you like to file your state returns electronically?		

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?	Yes	No
Taxpayer		
Spouse		

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

Taxpayer PIN . . . . ________________

Spouse PIN . . . . ________________

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.
If you prefer not to electronically file your return, please refer to and sign the opt-out statement below. Because some states have official opt-out forms, additional signatures may be necessary before your return can be filed.

Opt-Out Statement:

____ has informed me (us) that my (our) 2024 Individual Income Tax return may be required to be electronically filed if the firm files the return on my (our) behalf. I (We) understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the return, a reduced chance of errors in processing, and faster refunds. I (we) do not want to file my (our) return electronically and will personally file the paper return. My (our) preparer will not file or otherwise mail or submit my (our) paper return to the IRS.

Taxpayer signature: ____ Date: ____________

Spouse signature: ____ Date: ____________

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?	Yes	No
Taxpayer		
Spouse		

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

Taxpayer PIN . . . . ____________

Spouse PIN . . . . ____________

Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2023, your account information is already included below.

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

Name of bank or financial institution ____________

Routing Transit Number (RTN) ____________

Account number ____________

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

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

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

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

Name of bank or financial institution ____________

Routing Transit Number (RTN) ____________

Account number ____________

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

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

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

Interest Income

Interest Information:

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

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

TSJ	Name of Payer	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	2023 Interest Amount
	Total					

Seller-Financed Mortgage Interest Information:

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2024 Interest Amount	2023 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

Enter Any Additional Information:

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

Dividend Income

Dividend Information:

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

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

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

	Code	Tax-Exempt Interest	2023 Gross Dividends Amount
A			
B			
C			
D			
E			
F			
G			
H			
I			
J			
K			
L			
M			
N			
Total			

Enter Any Additional Information:

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

Interest Income and Foreign Information

Interest Income:

Include all Forms 1099-INT or other documents for interest received
(List all items sold during the year on Form 7.)

Special Interest Code: 1 - Qualified Educational Series EE Bonds; 2 - Seller Financed Mortgage Interest; 3 - Early Withdrawal Penalty; 4 - Nominee Interest; 5 - Accrued Interest; 6 - Original Issue Discount Adjustment; 7 - Amortizable Bond Premium Adjustment

	TSJ	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A						
B						
C						
D						
E						

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

	Social Security No. of Home Buyer	Address of Individual from Whom Mortgage Interest Was Received	Code	Tax-Exempt Interest
A				
B				
C				
D				
E				

	Federal Withholding	State Withholding	Investment Expenses	Tax Exempt Paid CUSIP No.	2023 Interest Amount
A					
B					
C					
D					
E					

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A		
B		
C		
D		
E		

Foreign Bank Accounts and Trusts:

	Yes	No
At any time during 2024, did you have an interest in or a signature authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?		
If Yes, enter name of foreign country . . . . ____________		
Were you the grantor of, or transferor to, a foreign trust that existed during 2024, whether or not you had any beneficial interest in it?		

2024

Dividend Income and Foreign Information

5B

Dividend Income:

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

(List all items sold during the year on Form 7.)

	TSJ	Source	Form 1099-DIV Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A							
B							
C							
D							
E							

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

	Form 1099-DIV Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2023 Gross Dividends Amount
A						
B						
C						
D						
E						

	Form 1099-DIV Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A				
B				
C				
D				
E				

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire Reason Dividend is Nontaxable
A		
B		
C		
D		
E		

Foreign Bank Accounts and Trusts:

	Yes	No
At any time during 2024, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
If Yes, enter name of foreign country . . . . ______		
Were you the grantor of, or transferor to, a foreign trust that existed during 2024, whether or not you had any beneficial interest in it?		

2024

Foreign Assets

5C

Note: If the aggregate value of the accounts does not exceed $10,000, then you do not need to provide details.

General Information:

TSJ . . . . ____
Title of filer . . . . ____
Enter all countries where you have foreign bank accounts . . . . ____

Foreign Identification:

	Yes	No
Passport		
Foreign TIN		

If not passport or TIN, enter description . . . . ____
Number . . . . ____
Country of issue . . . . ____

Information on Foreign Financial Accounts:

Account Type: 1 - Bank Account 2 - Securities Account 3 - Other

	Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A					
B					

	Street Address	City
A		
B		

	State	ZIP/Postal Code	Country	GIIN
A				
B				

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign

	Last Name or Organization Name	First Name	Middle Initial	Suffix	Taxpayer ID Number	
A						
B						

	# of Joint Owners	Street Address	City
A			
B			

Ownership Code: 1 - No financial interest 1B - No financial interest - US person, officer or employee, residing outside US 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated

	State	ZIP/Postal Code	Country	Ownership Code	Filer's Title
A					
B					

Type: 1 - Deposit 2 - Custodial

	Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A								
B								

Foreign Assets

Asset Information:

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

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

Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity	GIIN

If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - U.S. person
2 - Foreign person

1 - Issuer 2 - Counterparty

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

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

Mailing Address of Issuer	City or Town of Issuer

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

	Yes	No
Foreign assets were acquired or sold during the tax year		

Foreign Bank Accounts and Trusts:

	Yes	No
At any time during 2024, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?		
If Yes, enter name of foreign country . . . . ______		
Were you the grantor of, or transferor to, a foreign trust that existed during 2024, whether or not you had any beneficial interest in it?		

Brokerage Statement Details

	TSJ	Payer Name	Account No.	Information Included (X or ✓)
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				
T				

	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
L								
M								
N								
O								
P								
Q								
R								
S								
T								

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

Note: For other amounts not listed, attach a copy of your brokerage statement.

Consolidated Brokerage Statement

Brokerage Name	TSJ	Account Number

Brokerage Address

Interest Income and Foreign Information

Interest Income: (List all items sold during the year on Form 5G.)

Special Interest Code:
1 - Qualified Educational Series EE Bonds
2 - Early Withdrawal Penalty
3 - Nominee Interest
4 - Accrued Interest
5 - Original Issue Discount Adjustment
6 - Amortizable Bond Premium Adjustment

	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

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

	Code	Tax-Exempt Interest	Investment Expenses	Federal Withholding	State Withholding	Tax Exempt Bond CUSIP No.	2023 Interest Amount
A							
B							
C							
D							
E							

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A		
B		
C		
D		
E		

2024

Consolidated Brokerage Statement
Dividend Income and Foreign Information

5F

List all items sold during the year on Form 5G.

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

Dividend Income:

	Source	Form 1099-DIV				
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A						
B						
C						
D						
E						

	Form 1099-DIV					
	Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2023 Gross Dividends Amount
A						
B						
C						
D						
E						

	Form 1099-DIV			
	Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A				
B				
C				
D				
E				

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire Reason Dividend is Nontaxable
A		
B		
C		
D		
E		

Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

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

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

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				

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

Other Income:

Nature and Source	2024 Amount	2023 Amount

Other Adjustments to Income:

Nature and Source	2024 Amount	2023 Amount

Investment Interest Expense:

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

Paid To	2024 Amount	2023 Amount

Foreign Bank Accounts and Trusts:

	Yes	No
At any time during 2024, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
If Yes, enter name of foreign country ______		
Were you the grantor of, or transferor to, a foreign trust that existed during 2024, whether or not you had any beneficial interest in it?		

Business Income and Cost of Goods Sold

Name of Business: . . . . ______________________

Principal Business or Profession: . . . ______________________

TSJ . . . . ____
Employer ID number . . . . ____________
Street address . . . . ______________________
City, state, ZIP or postal code, and country . . . ______________________
Method of inventory . . . . ______________________
Method of accounting . . . . ______________________

Business Questions for 2024:

	Yes	No
Did you dispose of this business?		
If Yes, what was the disposition date? (Mo/Da/Yr) ____________		
Was there a change in determining quantities, costs or valuations between opening and closing inventory?		
Were you involved in the operations of this business on a regular, continuous and substantial basis?		
Have you prepared or will you prepare all required Forms 1099?		

	2024 Amount	2023 Amount
Health insurance premiums paid for yourself and your dependents		

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2024 Amount	2023 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

Other Income:

Other gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	2024 Amount	2023 Amount
Beginning inventory		
Purchases less cost of items withdrawn for personal use		
Cost of labor (do not include amounts paid to yourself)		
Materials and supplies		

Other costs of goods sold:

Description	2024 Amount	2023 Amount
Ending inventory		

2024

Business Expenses and Property & Equipment

6A

Name of Business: . . . . ______________________

Principal Business or Profession: . . . ______________________

Expenses:

	2024 Amount	2023 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals		
Entertainment (deductible only on some state returns)		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2024 Amount	2023 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Business Expenses - Vehicle and Other Listed Property

Name of Business: . . . . ______

Principal Business or Profession: . . . ______

Listed Property Questions for 2024:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If Yes, is the evidence written?		

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	☐ Yes ☐ No	☐ Yes ☐ No
Was your vehicle available for use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No

Mileage:

	Vehicle 1 2024 Miles	Vehicle 1 2023 Miles	Vehicle 2 2024 Miles	Vehicle 2 2023 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2024 Amount	Vehicle 1 2023 Amount	Vehicle 2 2024 Amount	Vehicle 2 2023 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

2024

Business Expenses

6C

Name of Business: . . . . ______

Principal Business or Profession: . . . ______

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, please enter the percentage to apply to this business . . . . . ______ %

	2024 Amount	2023 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2024 Amount	2023 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2024 Amount	2023 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? . . . . . ☐ Yes ☐ No

Vehicle:

If not 100%, please enter the percentage to apply to this business . . . . . ______ %

Description of vehicle . . . . . ______

Date vehicle was placed in service . . . . . (Mo/Da/Yr) ______

Do you (or your spouse) have another vehicle available for personal purposes? . . . . . ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

	2024	2023
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2024 Amount	2023 Amount

Business Use of Home

Name of Business: . . . . ______

Principal Business or Profession: . . . ______

Partial Use of Your Home for Business:

	2024	2023
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
Was your home used for day care purposes for the entire year?		
Were improvements made to the home and/or home office since the time you began using the home for business?		

Expenses: **Enter all expenses at 100 percent**

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to: Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

Sales of Stocks, Securities, Capital Assets & Installment Sales

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

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

Did you have any of the following during the year?

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

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

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

Installment Sales:

Do not include interest received in principal amount

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2024 Principal Received	2023 Principal Received

Sale of Your Home and Moving Expenses

Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ . . . . ____

Date acquired . . . . (Mo/Da/Yr) ____________

Date sold . . . . (Mo/Da/Yr) ____________

Selling price . . . . ____________

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? . . . . ☐ Yes ☐ No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? . . . . ☐ Yes ☐ No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated ________________________________

Moving Expenses:

TSJ . . . . ____

Were the moving expenses reimbursed by your employer? . . . . ☐ Yes ☐ No

Enter reimbursements not included in wages on your Form W-2 . . . . ____________

Was the move due to a permanent change of station pursuant to a military order? . . . . ☐ Yes ☐ No

Mileage:

	Miles
Number of miles from old home to new workplace (applicable only on some state returns)	
Number of miles from old home to old workplace (applicable only on some state returns)	
Number of automobile miles	

Transportation Expenses:

	Amount
Costs of transportation of household goods and personal effects	
Costs of travel and lodging (do not include meals or automobile expenses)	
Automobile expenses (gasoline, oil, etc.)	
Meals (Pennsylvania only)	

Individual Retirement Account (IRA) Information

Individual Retirement Account (IRA): **Include all copies of Forms 1099-R and 5498.**

TS . . . . ____

IRA Questions for 2024:	Yes	No
Are you covered by an employer's retirement plan?		
If no, is your spouse covered by an employer's retirement plan?		
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?		
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?		
Did you use any IRA as security for a loan this year?		
Did you have any transactions with any IRA during the year?		

If Yes, explain. ______________________________

IRA Values, Rollovers, and Distributions:

Total value of all traditional IRAs on December 31, 2024	
Note: This information or Form 5498 is required if you received a distribution during the year.	
Outstanding rollovers on December 31, 2024	
Total distributions converted to Roth IRAs	
Total retirement plans converted to Roth IRAs	

Contributions:

IRA:	
Contributions in 2024 for the 2024 tax return	
Contributions in 2025 for the 2024 tax return	
Amount for 2024 you choose to be treated as nondeductible	
Roth IRA:	
Contributions made for the 2024 tax year	

Distributions: **Include all Forms 1099-R and any nontaxable distribution details**

Name of Payer	2024 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2023 Gross Distributions

2024

Pension, Annuity and Retirement Plan Information

Pensions and Annuities: **Include all Forms 1099-R and any nontaxable distribution details**

TSJ	Name of Payer	2024 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2023 Gross Distributions

Self-Employed Retirement Plan: **Include copies of all Forms 1099-R**

	Taxpayer Yes	Taxpayer No	Spouse Yes	Spouse No
Have you established a self-employed retirement or SIMPLE plan with deductible contributions?				
Do you want to contribute the maximum amount allowed?				

Contributions to:	Taxpayer 2024 Amount	Spouse 2024 Amount
Simplified employee pension plan		
Defined benefit plan		
Defined contribution plan		
SIMPLE plan		

Rental and Royalty Income

Location of Property: ____________________

TSJ . . . . ____

Type of property . . . ____________________

Have you prepared or will you prepare all required Forms 1099? . . . . Yes ☐ No ☐

	2024	2023
Ownership percentage if not 100%	%	
How many days was this property rented at fair market value?		
How many days was this property used personally (including use by family members)?		

Income:

	2024 Amount	2023 Amount
Rents received		
Royalties received		

Payment card and third party transactions: Include all Forms 1099-K

Description	2024 Amount	2023 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2024 Amount	2023 Amount

Other income:

Description	2024 Amount	2023 Amount

Rental and Royalty Expenses

Location of Property: ______________________

Expenses:

	2024 Amount	2023 Amount
Advertising		
Auto and travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		
Employee benefits		

Other Expenses:

Description	2024 Amount	2023 Amount

Rental and Royalty
Property and Equipment & Depletion

Location of Property: ______________________________

Property and Equipment: Include a list if more space is needed

Acquisitions:

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions:

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Percentage Depletion Information:

Production Type	Royalty Income	
	2024 Amount	2023 Amount

2024

Rental and Royalty Vehicle and Other Listed Property

10C

Location of Property: ______________________

Listed Property Questions for 2024:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If Yes, is the evidence written?		

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	Yes / No	Yes / No
Was your vehicle available for use during off-duty hours?	Yes / No	Yes / No

Mileage:	Vehicle 1 2024 Miles	Vehicle 1 2023 Miles	Vehicle 2 2024 Miles	Vehicle 2 2023 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:	Vehicle 1 2024 Amount	Vehicle 1 2023 Amount	Vehicle 2 2024 Amount	Vehicle 2 2023 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

Rental and Royalty Business Expenses

Location of Property: ____________________

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, enter the percentage to apply to this business . . . . . . ______ %

	2024 Amount	2023 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2024 Amount	2023 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2024 Amount	2023 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, enter the percentage to apply to this business . . . . . . ______ %

Description of vehicle . . . . . . ______

Date vehicle was placed in service . . . . . . (Mo/Da/Yr) ______

Do you (or your spouse) have another vehicle available for personal purposes? . . . . . ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

	2024	2023
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2024 Amount	2023 Amount

Rental - Business Use of Home

Location of Property: ______________________________

Partial Use of Your Home for Business:

	2024
Square footage of home used exclusively for business	
Total square footage of home	

Were improvements made to the home and/or home office since the time you began using the home for business? ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Include all Schedules Q

TSJ	Entity Name	Employer ID Number

2024

Partnership and S Corporation Business Expenses

11A

Activity Name: . . . . ______________________________

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, enter the percentage to apply to this business . . . . ______ %

	2024 Amount	2023 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2024 Amount	2023 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2024 Amount	2023 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, enter the percentage to apply to this business . . . . . . ______ %

Description of vehicle . . . . . . ______________________________

Date vehicle was placed in service . . . . . . (Mo/Da/Yr) ______________

Do you (or your spouse) have another vehicle available for personal purposes? . . . . ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? . . . . ☐ Yes ☐ No

	2024	2023
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2024 Amount	2023 Amount

Passthrough Business Use of Home

Activity Name: . . . . ______________________________

Partial Use of Your Home for Business:

	2024
Square footage of home used exclusively for business	
Total square footage of home	

Were improvements made to the home and/or home office since the time you began using the home for business? . . . ☐ Yes ☐ No

Expenses: **Enter all expenses at 100 percent**

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

Farm Income
(Page 1 of 2)

Proprietor's Name: . . . . . . ______

Principal Crop or Activity: . . ______

TSJ . . . . ____

Employer identification number . . ______

Method of accounting . . . . . . ______

Farm Questions for 2024:

	Yes	No
Did you dispose of this farm?		
If Yes, what was the disposition date? (Mo/Da/Yr) ______		
Have you prepared or will you prepare all required Forms 1099?		

	2024 Amount	2023 Amount
Health insurance premiums paid for yourself and your dependents		

Sales of Livestock and Other Items Bought for Resale (Cash Method Only):

Description	2024		2023	
	Amount Received	Cost or Other Basis	Amount Received	Cost or Other Basis

Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

Income:

	2024 Amount	2023 Amount
Sales of livestock, produce, grains, etc. you raised		
Total cooperative distributions (Forms 1099-PATR)		
Taxable cooperative distributions		
Total agricultural program payments		
Taxable agriculture program payments		
Total Commodity Credit Corporation (CCC) loans		
Total crop insurance proceeds and certain disaster payments received in 2024		
Taxable crop insurance proceeds received		
Crop insurance proceeds deferred from prior year		
Custom hire (machine work) income		
Federal gasoline tax or fuel tax credit or refund		
State gasoline tax or fuel tax credit or refund		

Farm Income
(Page 2 of 2)

Proprietor's Name: . . . . . . ______________________

Principal Crop or Activity: . . ______________________

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2024 Amount	2023 Amount

Government payments: Include all Forms 1099-G

Description	2024 Amount	2023 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

Description	2024 Amount	2023 Amount

Other income:

Description	2024 Amount	2023 Amount

2024

Farm Expenses and Property & Equipment

12B

Proprietor's Name: . . . . . . ____________________

Principal Crop or Activity: . . ____________________

Expenses:

	2024 Amount	2023 Amount
Business meals		
Entertainment (deductible only on some state returns)		
Car and truck expenses		
Chemicals		
Conservation expenses		
Custom hire (machine work)		
Employee benefit programs and health insurance (other than pension and profit sharing plans)		
Feed purchased		
Fertilizers and lime		
Freight and trucking		
Gasoline, fuel and oil		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Labor hired		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other (land, animals, etc.)		
Repairs and maintenance		
Seeds and plants purchased		
Storage and warehousing		
Supplies purchased		
Taxes		
Utilities		
Veterinary, breeding and medicine		
Capitalized preproductive period expenses		
Dependent care benefits		

Other Expenses:

Description	2024 Amount	2023 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

2024

Farm Vehicle and Other Listed Property

12C

Proprietor's Name: . . . . . . ______________________

Principal Crop or Activity: . . ______________________

Listed Property Questions for 2024:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If Yes, is the evidence written?		

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	Yes No	Yes No
Was your vehicle available for use during off-duty hours?	Yes No	Yes No

Mileage:

	Vehicle 1 2024 Miles	Vehicle 1 2023 Miles	Vehicle 2 2024 Miles	Vehicle 2 2023 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2024 Amount	Vehicle 1 2023 Amount	Vehicle 2 2024 Amount	Vehicle 2 2023 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

2024

Farm Business Expenses

12D

Proprietor's Name: . . . . . . ______________________________

Principal Crop or Activity: . . ______________________________

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, enter the percentage to apply to this business . . . . ______ %

	2024 Amount	2023 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2024 Amount	2023 Amount

Reimbursements:

List only reimbursements NOT reported in Box 1 of your Form W-2

	2024 Amount	2023 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, enter the percentage to apply to this business . . . . ______ %

Description of vehicle . . . . ______________________________

Date vehicle was placed in service . . . . (Mo/Da/Yr) ______________

Do you (or your spouse) have another vehicle available for personal purposes? . . . . ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? . . . . ☐ Yes ☐ No

	2024	2023
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2024 Amount	2023 Amount

2024

Farm Business Use of Home

12E

Proprietor's Name: . . . . . . ______________________

Principal Crop or Activity: . . ______________________

Partial Use of Your Home for Business:

	2024
Square footage of home used exclusively for business	
Total square footage of home	

Were improvements made to the home and/or home office since the time you began using the home for business? . . . ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

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

Miscellaneous Income and Adjustments:

	TSJ _____		TSJ _____	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Unemployment compensation received				
Unemployment compensation repaid in 2024				
Social security benefits received				
Social security benefits repaid in 2024				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2024				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2024 Amount	2023 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2024 Amount	2023 Amount

Miscellaneous Adjustments

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

TS	2024 Amount	2023 Amount

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

TS	Description	2024 Amount	2023 Amount
	Contributions made for 2024		
	Distributions received from all HSAs in 2024		

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

	Yes	No
Were any HSA contributions listed above also shown on your Form W-2?	☐	☐
Were all distributions from your HSA for unreimbursed medical expenses?	☐	☐
Did you or your spouse enroll in Medicare?	☐	☐

If Yes, what month did you enroll? ______________

What month did your spouse enroll? ______________

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

TSJ	Nature and Source	2024 Amount	2023 Amount

Ministerial Income

TS . . . . ____

	Yes	No
Do you have any expenses associated with a business as a minister?		
If Yes, enter the name of the business: ____		
Do you have any expenses associated with your wages received as a minister?		
If Yes, enter the occupation: ____		

Parsonage:

	2024 Amount	2023 Amount
Fair rental value of parsonage provided by church		
Utility allowance of parsonage		
Actual expenses for utilities of parsonage		

Rental or Parsonage Allowance:

	2024 Amount	2023 Amount
Parsonage or rental allowance		
Utility allowance		
Actual expenses for parsonage		
Actual expenses for utilities		
Fair rental value of home, plus the cost of utilities		

Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

	TSJ	2024 Amount	2023 Amount
Prescription medicines and drugs			
Total medical insurance premiums paid *			
Long-term care expenses			
Total insurance reimbursement			
Number of miles traveled for medical care			
Personal protective equipment			
Lodging			
Doctors, dentists, etc.			
Hospitals			
Lab fees			
Eyeglasses and contacts			

	2024 Amount	2023 Amount
Taxpayer long-term care insurance premiums paid		
Spouse long-term care insurance premiums paid		

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

Other Medical Expenses:

TSJ	Description	2024 Amount	2023 Amount

Taxes Paid: Include copies of your tax bills

	TSJ	2024 Amount	2023 Amount
Personal property taxes paid (include vehicle taxes)			
General sales taxes paid on specified items			

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2024 Amount	2023 Amount

Other Taxes Paid:

TSJ	Description	2024 Amount	2023 Amount

If you purchased or sold your home in 2024, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No

Itemized Deductions - Mortgage Interest and Points

Mortgage Questions for 2024:

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

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2024 Amount	2023 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2024 Amount	2023 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2024 Amount	2023 Amount
		Yes	No		

Investment Interest Expense:

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

TSJ	Paid To	2024 Amount	2023 Amount

Cash Contributions:

Include all Forms 1098-C or other documentation.

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

TSJ	Organization or Description of Contribution	2024 Amount	2023 Amount

TSJ	Conservation Real Property	2024 Amount	2023 Amount
	100% limit		
	50% limit		

TSJ	Description	2024 Miles	2023 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling $500 or Less:

Include all documentation.

TSJ	Description of Donated Property	2024 Amount	2023 Amount

Noncash Contributions Totaling More Than $500:

Include all Forms 1098-C or other documentation.

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

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

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

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

	Donee Organization Name	Donee Organization Address
A		
B		
C		

Itemized Deductions - Miscellaneous

* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

	TSJ	2024 Amount	2023 Amount
Union and professional dues *			
Tax preparation fee *			
Professional subscriptions *			
Hobby expense (To extent of income) *			
Safe deposit box *			
Uniforms and protective clothing *			
Work tools *			
Gambling losses			
Estate taxes			

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees *
- Investment expenses *
- Custodial fees *
- Employment agency fees *
- Certain educational expenses *
- Amortizable bond premium
- Impairment-related work expense of a disabled person
- Repayment of amounts under a claim of right

TSJ	Description	2024 Amount	2023 Amount

Casualty or Theft Loss:

TSJ . . . . ____

Property description . . . . ____

Which of the following describes the type of property that sustained the casualty or theft loss?

☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? . . . . ☐ Yes ☐ No

Date acquired . . . . (Mo/Da/Yr) ____

Date damaged or lost . . . . (Mo/Da/Yr) ____

Original cost or other basis . . . . ☐

Fair market value before casualty . . . . ☐

Fair market value after casualty . . . . ☐

Cost of replacement . . . . ☐

Insurance reimbursement . . . . ☐

Itemized Deductions - Business Use of Home

16A

2024

These expenses are not deductible on the Federal return but may be deductible on some state returns.

Partial Use of Your Home for Business:

	2024	2023
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
Was your home used for day care purposes for the entire year?		
Were improvements made to the home and/or home office since the time you began using the home for business?		

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.

Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.

Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

Employee Business Expenses
(Page 1 of 2)

TS: ____ **Occupation:** . . . . ____________________

Business Expenses: **Enter all expenses at 100 percent** **Include all documentation**

Occupation code . . . . ____

1 - Performing artist	3 - Fee-basis state or local government official	5 - Outside salesperson
2 - Handicapped employee	4 - National Guard or Reserve	(Big Rapids, MI only)

If not 100%, enter the percentage to apply to Schedule A . . . . ____%

	2024 Amount	2023 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2024 Amount	2023 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

	2024 Amount	2023 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? . . . . ☐ Yes ☐ No

Employee Business Expenses (Page 2 of 2)

Vehicle: **Include all documentation**

If not 100%, please enter the percentage to apply to Schedule A . . . . ______ %

Description of vehicle . . . . ______

Date vehicle was placed in service . . . . (Mo/Da/Yr) ______

Do you (or your spouse) have another vehicle available for personal purposes? . . . . ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? . . . . ☐ Yes ☐ No

	2024	2023
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2024 Amount	2023 Amount

Employee Business Expenses-
Business Use of Home

Partial Use of Your Home for Business:

	2024	2023
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
Was your home used for day care purposes for the entire year?		
Were improvements made to the home and/or home office since the time you began using the home for business?		

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to: Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid

Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ . . . . ____

Were you or your spouse a full time student or disabled? . . . . . . ☐ Yes ☐ No
Did you pay an individual for services performed in your home? . . . . . . ☐ Yes ☐ No

Expenses incurred in 2023 but paid in 2024 . . . . . . ____
Employer-provided dependent care benefits that were forfeited in 2024 . . . . . . ____
2023 carryover used in grace period . . . . . . ____

Child/Dependent Care Providers:

Provider 1:

Name . . . . . . ____
Street address . . . . . . ____
City, state, ZIP or postal code, and country . . . . . . ____
Social security number OR . . . . . . ____
Employer identification number . . . . . . ____
Telephone number (California only) . . . . . . ____
Provider was a household employee . . . . . . ☐ Yes ☐ No

	2024 Amount	2023 Amount
Expenses incurred and paid in 2024		
Expenses incurred and not paid in 2024		

Provider 2:

Name . . . . . . ____
Street address . . . . . . ____
City, state, ZIP or postal code, and country . . . . . . ____
Social security number OR . . . . . . ____
Employer identification number . . . . . . ____
Telephone number (California only) . . . . . . ____
Provider was a household employee . . . . . . ☐ Yes ☐ No

	2024 Amount	2023 Amount
Expenses incurred and paid in 2024		
Expenses incurred and not paid in 2024		

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	Dis-abled	2024 Expenses Incurred	2023 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2024 Qualified Expenses

General Information:

TSJ . . . . ______

Employer identification number . . . . ______

	Yes	No
Did you pay any one household employee cash wages of $2,400 or more in 2024?		
Did you withhold any federal income tax from wages paid to any household employee?		
Did you pay total cash wages of $1,000 or more in any calendar quarter of 2023 or 2024?		

Social Security, Medicare and Income Taxes:

	2024 Amount	2023 Amount
Cash wages subject to social security taxes		
Cash wages subject to Medicare taxes (if different than cash wages subject to social security)		
Cash wages subject to additional Medicare tax withholding		
Federal income tax withheld		
State disability plan payments subject to social security taxes		
State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)		

Federal Unemployment (FUTA) Tax:

	Yes	No
Did you pay unemployment contributions to more than one state?		
Were all of the wages subject to FUTA tax subject to the state's unemployment tax?		

State	Total Cash Wages Subject to FUTA	2023 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 18, 2025

Name of State	Total Taxable Wages	Contribution Paid to Unemployment Fund	X	2023 Amount

Refund Application:

If you have an overpayment of 2024 taxes, do you want the excess:

Refunded	Yes	No
Applied to your 2025 estimated tax liability	Yes	No

Federal Estimated Tax Payments:

		Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate	(Due 04-15-2024)			
2024 2nd Quarter Estimate	(Due 06-17-2024)			
2024 3rd Quarter Estimate	(Due 09-16-2024)			
2024 4th Quarter Estimate	(Due 01-15-2025)			

2023 overpayment applied to 2024 estimate

Tax Planning Information for Tax Year 2025:

Do you expect any of the following to occur in 2025?

	Yes	No
A change in your marital status		
A change in the number of your dependents		
A substantial change in your income		
A substantial change in your withholding		
A substantial change in deductions		

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

State and City Tax Payments

State and City Estimated Tax Payments:

TSJ ___
State/City ____________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate			
2024 2nd Quarter Estimate			
2024 3rd Quarter Estimate			
2024 4th Quarter Estimate			

If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax liability? ☐ Yes ☐ No

2023 overpayment applied to 2024 estimate	
Balance of prior year(s)' tax paid in 2024 plus amount paid with 2023 extensions	
Estimated tax payments for 2023 paid in 2024	

State and City Estimated Tax Payments:

TSJ ___
State/City ____________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate			
2024 2nd Quarter Estimate			
2024 3rd Quarter Estimate			
2024 4th Quarter Estimate			

If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax liability? ☐ Yes ☐ No

2023 overpayment applied to 2024 estimate	
Balance of prior year(s)' tax paid in 2024 plus amount paid with 2023 extensions	
Estimated tax payments for 2023 paid in 2024	

State and City Estimated Tax Payments:

TSJ ___
State/City ____________

	Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate			
2024 2nd Quarter Estimate			
2024 3rd Quarter Estimate			
2024 4th Quarter Estimate			

If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax liability? ☐ Yes ☐ No

2023 overpayment applied to 2024 estimate	
Balance of prior year(s)' tax paid in 2024 plus amount paid with 2023 extensions	
Estimated tax payments for 2023 paid in 2024	

Gambling Winnings

Include all of your current year Forms W-2G

TS	Name of Payer	Gross Winnings	Tax Withheld	
			Federal	State

Foreign Employment Information
(Page 1 of 3)

General Information:

TS . . . . ____
Foreign address . . . . ____

Name of employer . . . . ____
Employer's U.S. address . . . . ____

Employer's foreign address . . . . ____

Employer type: Foreign entity, U.S. company, Foreign affiliate of a U.S. company, Self . . . . ____
Enter the last year that Form 2555 was filed to claim either of the exclusions . . . . ____
Type of exclusions revoked in prior years . . . . ____
Year exclusion revoked . . . . ____
If a separate foreign residence was maintained for your family due to adverse living conditions, please provide the city, country, and number of days maintained . . . . . . ____
List tax home(s) during tax year and dates established . . . . . ____
Country of citizenry or nationality . . . . ____

Qualified housing expenses for the tax year . . . . ____
Adjustment to employer provided amounts for qualified housing expense . . . . ____

Tax Home History:

	Principal City and Country of Employment	Start Date (Mo/Da/Yr)	End Date (Mo/Da/Yr)
Most recent tax home			
First previous tax home			
Second previous tax home			
Third previous tax home			

Bona Fide Residence Test Information:

Beginning date for foreign residence . . . . (Mo/Da/Yr) ______________
Ending date for foreign residence . . . . (Mo/Da/Yr) ______________
Kind of foreign living quarters:
Purchased house, Rented house or apartment, Rented room,
Quarters furnished by employer . . . . ______________
If any family members lived abroad with you during any part of the tax year, enter their names. Include the dates when the family members lived with you

Relationship	First Name	MI	Last Name	Date Arrived	Date Left	X if Entire Period

	Yes	No
Was a statement made to foreign country authorities declaring you were not a resident of their country?		
Were you required to pay income tax in that country?		
Does the foreign country have an income tax?		

State any contractual terms or other conditions relating to the length of employment abroad . . . . ______________
What type of visa was used to enter the foreign country? . . . . ______________
Explain any limitations of the visa as to length of stay or employment in a foreign country . . . . ______________
If a home was maintained in U.S. while residing abroad, show address, whether rented, names and relationships of occupants
Address
Street address . . . . ______________
City . . . . ______________
State . . . . ___
ZIP Code . . . . ______________
X if rented . . . . _

Occupants			
First Name	MI	Last Name	Relationship

2024

Foreign Employment Information
(Page 3 of 3)

30B

Travel Abroad for 12 Month Period:

Name of Country (Including U.S.)	Date Arrived (Mo/Da/Yr)	Date Left (Mo/Da/Yr)	Full Days in Country	Number of Days Present in U.S. on Business

Foreign Housing Expenses Worksheet

Indicate below (for yourself, spouse and dependents living with you) the amount of housing expenses incurred (whether paid by you or your employer) in the foreign country. If expenses are listed in foreign currency, indicate dates of payment to the left of the amount boxes and enter type of currency.

Type of currency . . . ______________________

	Amount Reimbursed to You or Paid on Your Behalf by Employer	Amount Paid by You Which is NOT Reimbursable by Your Employer	Total Expenses
Rent			
Fair market value of employer-owned housing furnished to you (Without reduction for U.S. equivalent housing charge)			
Foreign real estate, occupancy taxes or television taxes (not included on Medical Expenses and Taxes form, detail by country on continuation sheet)			
Utilities (but not telephone charges)			
Real and personal property insurance			
"Key money" or other similar nonrefundable deposits paid to secure a lease			
Repairs and maintenance			
Furniture rental			
Lodging portion of temporary living expenses (Do not include on Moving Expenses page)			

Other Expenses:

Description	Amount Reimbursed to You or Paid on Your Behalf by Employer	Amount Paid by You Which is NOT Reimbursable by Your Employer	Total Expenses

Total expenses			

Indicate if meals and/or lodging were provided by or on behalf of your employer on his business premises:
(If you resided in a camp, you are considered to be on the business premises of your employer.)

	Yes	No
To you		
To your family members		

2024

Foreign Travel and Workdays Information Worksheet

30D

Complete for every month even if this may have been your first or last year in the U.S.

Travel To/From the U.S.				Days in Month		Days Worked In and Outside U.S.			
Dates (Mo/Da/Yr)		Dates (Mo/Da/Yr)				Days Not Worked*		Days Worked**	
Left Foreign Country	Arrived U.S.	Left U.S.	Arrived Foreign Country			U.S.	Foreign	U.S.	Foreign
				January	31				
				February	29				
				March	31				
				April	30				
				May	31				
				June	30				
				July	31				
				August	31				
				September	30				
				October	31				
				November	30				
				December	31				
				Total	366				

* Weekends, holidays, vacation, sick, etc.
** Include weekends and holidays if you worked on these days.

During 2024, in which state(s)/city(ies) did you work? **List the dates**

State/City	From (Mo/Da/Yr)	To (Mo/Da/Yr)	Days Worked

Total (must agree with U.S. days worked shown above) ____

Days in U.S. for any reason in . . . . 2023 ____ 2022 ____

Foreign Wages and Other Income (Page 1 of 2)

Foreign Questions for 2024:

	Yes	No
If you will be outside the U.S., do you want an automatic extension if you qualify?		
Will any tax due be paid with the extension?		
If you were working outside the U.S., did you terminate your foreign employment in 2024?		
Did you have foreign income derived from sources within designated "Boycott Activities"? If Yes, provide all information pertaining to the boycott activities.		

Foreign Source Wages and Salaries:

Include all copies of your current year Forms W-2 or other wage statements

TS ____

Employer name	
Employer address	
Employer city	
Employer state	
Employer ZIP	
Employer foreign country	

	2024 Amount	2023 Amount
Base wages		
Federal tax withheld		
FICA withheld		
Medicare tax withheld		
Days in foreign country before foreign assignment		
Days in foreign country after foreign assignment		
Days in U.S. while on foreign assignment		

Allowances and Reimbursements:

	2024 Amount	2023 Amount
Cost of living and overseas differential		
Moving expense reimbursement		
Family		
Education		
Home leave		
Quarters		
Bonus		
Stock option - current year		
Foreign tax reimbursement		
Survivor's insurance		
Automobile		
Hardship premium		
Home gross salary		
Tax adjustment - current year		
Gross up		
Mobility premium		
Relocation allocation		
Wire transfer allowance		
Home housing allowance		
Home gross entitlement		
Home net entitlement		
Variable pay awards		
Miscellaneous		
Imputed tax preparation fees		
Home country pension cost		
401(k) reductions		

Foreign Wages and Other Income (Page 2 of 2)

Allowances and Reimbursements (Continued):

Other Allowances and Reimbursements:

Description	2024 Amount	2023 Amount

State and Local Information:

State	Employer's State I.D. No.	State Wages, Tips	State Income Tax	Local Wages, Tips	Local Income Tax	City	Locality Name

Other Income and Noncash Income:

TSJ	Nature and Source	2024 Amount	2023 Amount

Other Adjustments:

TSJ	Nature and Source	2024 Amount	2023 Amount

Miscellaneous Income:

	TSJ _____		TSJ _____	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Unemployment compensation received				
Unemployment compensation repaid in 2024				
Social security benefits received				
Social security benefits repaid in 2024				

Enter Any Additional Information:

Foreign Wages and Other Income Worksheet

You may skip this page if company statements for this information are provided.

NOTE: If you received income in 2024 for services performed in prior years, (bonus, separation payments, etc.) provide us with a copy of your tax return for these years unless we have them in our possession. If expenses are listed in foreign currency, indicate dates of payment and type of currency to the left of the amount boxes.

Compensation: **You must provide the originals of Form W-2**

	Taxpayer	Spouse
Employer:		
Gross base salary		
Tax deferred savings (401K)		
Bonus - 2024		
Bonus - other years Indicate year(s) ____________		
Cost of living allowance		
Education		
Dependent travel		
Housing		
Group life insurance		
Tax equalization		
Foreign taxes reimbursed - 2024		
- 2023 and prior years		
Moving		

Other Allowances - Description	Taxpayer	Spouse

	Taxpayer	Spouse
Non-cash Remuneration:		
Home (lodging)		
Meals		
Car		

For additional employers, provide details on a continuation sheet.

Foreign Taxes

Country of residence: ______________________

Foreign Taxes Paid or Accrued:

TS	Country Name	Income Type (Dividends, Rents, Etc.)	Is Tax Accrued?	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (In Foreign Currency)	Tax Amount (In U.S. Dollars)

Prior Year Foreign Taxes Paid in the Current Year:

Year	Date Paid (Mo/Da/Yr)	Amount

Enter Any Additional Foreign Tax Information:

Calendar

2023

JANUARY

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FEBRUARY

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MARCH

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JUNE

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2024

JANUARY

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FEBRUARY

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SEPTEMBER

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NOVEMBER

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DECEMBER

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2025

JANUARY

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FEBRUARY

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JUNE

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JULY

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SEPTEMBER

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OCTOBER

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NOVEMBER

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DECEMBER

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400431 04-01-24

Gifts Made Outright to an Individual

NOTE: Only complete Forms 34 and/or 35 if in 2024:

- **You made gifts of cash or marketable securities to an individual that exceeded $18,000; or**
- **You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or**
- **You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).**

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, provide details below.

If your most recent gift tax return was not prepared by us, include a copy.

For gifts other than cash, include a copy of any appraisal(s) of assets.
If no appraisal is available, describe how the value was determined.

For each gift made outright to an individual during the year, provide the following information:

Gift 1:

Person giving the gift . . . . ☐ Taxpayer ☐ Spouse ☐ Joint

Name of person receiving the gift . . . . ______

Address of person . . . . ______

Your relationship to the person
(e.g., son, granddaughter or friend) . . . . ______

Age of the person . . . . ______

Date(s) of gift(s) . . . . (Mo/Da/Yr) ______

Description and amount of assets gifted
(e.g., $18,000 in cash or 500 shares of ABC stock) . . . . . ______

Cost basis of assets gifted if other than cash . . . . ☐

Value of assets gifted if other than cash . . . . ☐

Gift 2:

Person giving the gift . . . . ☐ Taxpayer ☐ Spouse ☐ Joint

Name of person receiving the gift . . . . ______

Address of person . . . . ______

Your relationship to the person
(e.g., son, granddaughter or friend) . . . . ______

Age of the person . . . . ______

Date(s) of gift(s) . . . . (Mo/Da/Yr) ______

Description and amount of assets gifted
(e.g., $18,000 in cash or 500 shares of ABC stock) . . . . . ______

Cost basis of assets gifted if other than cash . . . . ☐

Value of assets gifted if other than cash . . . . ☐

Gifts Made in Trust

NOTE: Complete this form only if you have made gifts in or to a trust during the year.

For each gift made in trust during the year, provide the following information:

Name of trust receiving the gift . . . . ______

Name of the trustee . . . . ______

Address of the trustee . . . . ______

Trust identification number . . . . ______

Name of the beneficiary of the trust . . . . ______

Your relationship to the beneficiary
(e.g., son, granddaughter or friend) . . . . ______

Age of the beneficiary . . . . ______

Date(s) of gift(s) . . . . (Mo/Da/Yr) ______

Description and amount of assets gifted
(e.g., $18,000 in cash or 500 shares of ABC stock) . . . . . ______

Cost basis of assets gifted if other than cash . . . . ______

Value of assets gifted if other than cash . . . . ______

For gifts other than cash, include a copy of any appraisal(s) of assets. If no appraisal is available, describe how the value was determined.

______

Include a copy of the following:

A copy of the trust document(s) unless previously furnished to us.

A copy of the letter(s) notifying the beneficiary of his or her right to withdraw, if the trust grants the beneficiary the right to withdraw amounts contributed to the trust.

2024

Detail Depreciation

DP

Business or Activity: ______________________

Asset #	Description of Asset	Cost	Date Asset Was Placed in Service (Mo/Da/Yr)	If the Asset Was Sold, Indicate the Following	
				Date (Mo/Da/Yr)	Sales Price

2024

Additional Information

2024

2024 Tax Return Checklist

Client Name: . . . . ____________________

	Prior Year	Current Year
Income:		
Wages (IRS W-2)		
Interest Income (IRS 1099-INT)		
Dividend Income (IRS 1099-DIV)		
Brokerage Statements (Form 1099-A,B,S)		
IRA/Pension/Annuity Income (IRS 1099R)		
Schedule K-1s (IRS K-1)		
Miscellaneous Income and Adjustments (IRS-1099-MISC, NEC, G)		
Rent and Royalty Income		
Itemized Deductions:		
Medical/Dental Expenses		
Real Estate Taxes		
Property Taxes		
Mortgage Interest (Form 1098)		
Charitable Contributions		
Other:		
Estimated Tax Payments		

* Provide any tax related information not listed above, e.g. new brokerage statements, K-1 investments, etc.

2024

Wages

TS	Employer Name	Prior Year Amount	Information Included (X or ✓)

2024

Interest Income

TSJ	Payer Name	Account No.	Prior Year Amount	Information Included (X or ✓)

2024

Dividend Income

TSJ	Payer Name	Account No.	Prior Year Amount	Information Included (X or ✓)

2024

Brokerage Statements

TSJ	Payer Name	Account No.	Information Included (X or ✓)

IRA/Pension/Annuity Income

TSJ	Payer Name	Account No.	Prior Year Amount	Information Included (X or ✓)

2024

Rent and Royalty Income

TSJ	Property	Prior Year Amount	Information Included (X or ✓)

2024

Schedule K-1 Information

TSJ	Entity Name	Employer Identification No.	Information Included (X or ✓)

2024

Miscellaneous Income and Adjustments

TSJ	Payer Name	Account No.	Prior Year Amount	Information Included (X or ✓)

2024

Itemized Deductions

TSJ	Description	Prior Year Amount	Information Included (X or ✓)

Medical/Dental Expenses:

Real Estate Taxes:

Property Taxes:

Mortgage Interest:

Charitable Contributions:

2024

Federal, State, and City Tax Payments

Refund Application:

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

Refunded	☐	Yes	☐	No
Applied to next year's estimated tax liability	☐	Yes	☐	No

Federal Estimated Tax Payments:

		Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate	(Due 04-15-2024)			
2024 2nd Quarter Estimate	(Due 06-17-2024)			
2024 3rd Quarter Estimate	(Due 09-16-2024)			
2024 4th Quarter Estimate	(Due 01-15-2025)			

State and City Estimated Tax Payments:

TSJ ____
State/City Name ____________________

	Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate			
2024 2nd Quarter Estimate			
2024 3rd Quarter Estimate			
2024 4th Quarter Estimate			

TSJ ____
State/City Name ____________________

	Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate			
2024 2nd Quarter Estimate			
2024 3rd Quarter Estimate			
2024 4th Quarter Estimate			

TSJ ____
State/City Name ____________________

	Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate			
2024 2nd Quarter Estimate			
2024 3rd Quarter Estimate			
2024 4th Quarter Estimate			

TSJ ____
State/City Name ____________________

	Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid
2024 1st Quarter Estimate			
2024 2nd Quarter Estimate			
2024 3rd Quarter Estimate			
2024 4th Quarter Estimate			

2024

California Information (Page 1 of 2)

General Information:

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

Did you, your spouse, and all household members have full-year health care coverage? . . . . Yes No

Attach all Forms FTB 3895 and/or IRS 1095 received and any applicable exemption information.

Principal/Physical Residence at Time of Filing:

California Residents Only

County at time of filing . . . .

Street address . . . .

Apt No. . . . .

City, State, ZIP . . . .

Country, province, and postal code (if foreign) . . . .

Residency Information:

Complete this section only if you were a resident of any other state during any portion of the year

	Taxpayer	Spouse
State or country of domicile		
If you were a military nonresident, enter state stationed in abbreviation		
If you became a resident of California in 2024, enter - State of prior residence abbreviation		
- Date of move (Mo/Da/Yr)		
If you became a nonresident of California in 2024, enter - New state of residence abbreviation		
- Date of move (Mo/Da/Yr)		
If you were a California nonresident the entire year, enter your state of residence		
How many days during 2024 were spent in California?		
Did you own homes and/or properties in California during 2024?	Yes No	Yes No
If you were a prior resident of California, enter the date you moved back to California (Mo/Da/Yr)		
If you were a prior resident of California, enter the date you left California (Mo/Da/Yr)		

Voluntary Contributions: Enter the amount you wish to contribute on your 2024 tax return to the following funds:

California Seniors Special Fund . . . .

Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . .

Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . .

California Breast Cancer Research Voluntary Tax Contribution Fund

California Firefighters' Memorial Voluntary Tax Contribution Fund .

Emergency Food for Families Voluntary Tax Contribution Fund . . .

California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund . . . .

California Sea Otter Voluntary Tax Contribution Fund . . . .

California Cancer Research Voluntary Tax Contribution Fund . . .

School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . .

State Parks Protection Fund/Parks Pass Purchase . . . .

Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . .

Keep Arts in School Voluntary Tax Contribution Fund . .

California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . .

Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . .

Mental Health Crisis Prevention Voluntary Tax Contribution Fund . .

California ALS Research Network Voluntary Tax Contribution Fund . . . .

Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . .

California Information (Page 2 of 2)

Renter's Credit:

List the address(es) of residence(s) in California and the dates you rented during 2024:

Street Address	City, State, and ZIP code	Dates Rented in 2024	
		From (Mo/Da/Yr)	To (Mo/Da/Yr)

List the name, address and telephone number of the person(s) you paid rent to:

Name	Street Address	City, State and ZIP Code	Telephone Number

	Yes	No
Are you a dependent or minor living with or under the care of another?		
Was the property you rented in 2024 exempt from property tax?		
Did you claim the homeowner's property tax exemption anytime during 2024?		
Did your spouse claim the homeowner's property tax exemption anytime during 2024?		
If you and your spouse file separate returns and lived in the same rental property, do you wish to claim 100% of this credit?		

Enter Any Additional California Information:

2024

Florida Information

General Information:

County . . . . ____________________

Other Business Information:

If business sold, enter date . . . . ________

Trade Level (check all that apply):

☐ Retail ☐ Wholesale ☐ Manufacturing ☐ Professional

☐ Service ☐ Agriculture ☐ Leasing/Rental ☐ Other

Enter Any Additional Florida Information:

2024

New Jersey Information (Page 1 of 2)

General Information:

County or municipality of residence . . . . ____________

How many dependents do you have attending college? . . . . ____

	Taxpayer Yes	Taxpayer No	Spouse Yes	Spouse No
Do you qualify as disabled?				

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

Did you, your spouse, and all household members have insurance coverage for the entire year? . . . . [ ] Yes [ ] No

Attach all Forms 1095 received and/or any applicable exemption information.

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in New Jersey for all of 2024, enter the dates you did live in New Jersey		

Enter the state names other than New Jersey where you had income . . . . ____________

Voluntary Contributions:

Enter the amount you wish to contribute on your 2024 tax return to:

Endangered and Nongame Species of Wildlife Conservation Fund	
Children's Trust Fund	
Breast Cancer Research Fund	
Vietnam Veterans' Memorial Fund	
USS New Jersey Educational Museum Fund	

Other contributions. Choose one fund from the list below and enter the amount you wish to contribute on your 2024 tax return:

Fund . . . . ____________

Amount . . . . [ ]

Other contribution funds:

- Drug Abuse Education Fund
- Korean Veterans' Memorial Fund
- Organ and Tissue Donor Awareness Education Fund
- NJ - AIDS Services Fund
- Literacy Volunteers of America - New Jersey Fund
- New Jersey Prostate Cancer Research Fund
- World Trade Center Scholarship Fund
- New Jersey Veterans Haven Support Fund
- Community Food Pantry Fund
- Cat and Dog Spay/Neuter Fund
- New Jersey Lung Cancer Research Fund
- Boys and Girls Clubs in New Jersey Fund
- NJ National Guard State Family Readiness Council Fund
- American Red Cross - NJ Fund
- Girl Scouts Councils in New Jersey Fund
- Homeless Veterans Grant Fund
- Leukemia and Lymphoma Society New Jersey Fund
- Northern New Jersey Veterans Memorial Cemetery Development Fund
- New Jersey Farm to School and School Garden Fund
- Local Library Support Fund
- ALS Association Support Fund
- Fund for the Support of New Jersey Nonprofit Veterans Organizations
- New Jersey Yellow Ribbon Fund
- Autism Programs Fund
- Boy Scouts Councils in New Jersey Fund
- NJ Memorials to War Veterans Maintenance Fund
- Jersey Fresh Program Fund
- NJ World War II Veterans' Memorial Fund
- Meals on Wheels in New Jersey Fund
- New Jersey Pediatric Cancer Research Fund
- Special Olympics New Jersey Fund
- New Jersey Ovarian Cancer Research Fund

	Taxpayer Yes	Taxpayer No	Spouse Yes	Spouse No
Do you want $1 to go to the Gubernatorial Election Fund?				

New Jersey Information (Page 2 of 2)

Property Tax Reimbursement Application Information:

Property tax paid on principal residence	
Rent paid on principal residence	

Enter Any Additional New Jersey Information:

2024

New York Information (Page 1 of 2)

General Information:

Resident county . . . . ______

School district name . . . . ______

School district code number . . . . ______

	Taxpayer	Spouse
Driver's license document ID (if issued by NY)	______	______

Did you make out of state, Internet or catalog purchases on which no sales tax was paid? . . . . ☐ Yes ☐ No

If Yes, enter the number of months the taxpayer maintained a permanent place of abode in NY . . . . . . ______

Did you receive a property tax freeze credit? . . . . ☐ Yes ☐ No

If Yes, enter the amount . . . . ______

Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government? . . . . ☐ Yes ☐ No

Permanent Home Address if Different from Mailing Address:

Street . . . . ______

Apartment number . . . . ______

City . . . . ______ ZIP code . . . ______

Foreign country . . . . ______

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in New York state for all of 2024, enter the dates you did live in New York	______	______

If you were not a resident of New York state for any of 2024, enter the number of days spent in the state . . ______

Were you a part-year resident and received New York State income during nonresidency period? . . . . ☐ Yes ☐ No

If only one spouse had New York income, indicate which spouse - Taxpayer or Spouse . . . . ______

Did you maintain living quarters in New York state? If Yes, enter address(es) below:

______

______

Do you still maintain these living quarters in New York? . . . . ☐ Yes ☐ No

Were New York State living quarters maintained for the entire year? . . . . ☐ Yes ☐ No

Were you a New York City resident for only part of the taxable year? . . . . ☐ Yes ☐ No

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If Yes, enter the dates you did live in New York City	______	______

Were you a Yonkers resident for only part of the taxable year? . . . . ☐ Yes ☐ No

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If Yes, enter the dates you did live in Yonkers	______	______

Did you live in a nursing home during 2024? . . . . ☐ Yes ☐ No

Did you reside in public housing or other residence completely exempted from real property taxes in 2024? . . ☐ Yes ☐ No

New York Information (Page 2 of 2)

Education Savings:

Did you or your spouse make any contributions to a New York 529 College Savings Program or New York State College Choice Tuition Savings Program account? . . . . Yes No

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2024 Amount Contributed

Would you like to allocate some or all of your refund to a New York 529 College Savings Program? . . . . . .

Plan code:
552 - College Savings Program Direct Plan
553 - Advisor Guided College Savings Program

Routing Number	Plan Code	Account Number	2024 Amount to Contribute

Voluntary Gifts/Contributions:

Enter the amount you wish to contribute on your 2024 tax return to:

Return a Gift to Wildlife	
Missing and Exploited Children	
Breast Cancer Research	
Alzheimer's Fund	
Olympic Fund ($2 or $4 if filing jointly)	
Prostate Cancer	
9/11 Memorial	
Volunteer Firefighting	
Teen Health Education	
Veterans Remembrance	
Homeless Veterans	
Mental Illness Anti-Stigma	
Women's Cancers Fund	
William B. Hoyt Memorial Children and Family Trust Fund	
Substance Use Disorder Education and Recovery Fund	
Autism Fund	
Veterans' Homes	
Diabetes Research and Education Fund	
Love Your Library Fund	
Lupus Fund	
Military Family Fund	
CUNY Fund	
Home Delivered Meals for Seniors	
Life Pass It On Fund	
Gift to the Arts Fund	
ALS Research and Education	
School-Based Health Centers	
Gifts to Food Banks Fund	
Leukemia, Lymphoma, and Myeloma Fund	
New York State Campaign Finance Fund	
Firearm Violence Research Fund	
Retired and Rescued Thoroughbred Race Horse Aftercare	
Retired and Rescued Standardbred Race Horse Aftercare	
Gifts for the State Library System	
Gift for Lyme and Tick-Borne Diseases Education, Research, and Preventation	
Childhood Cancer Research Fund	

Enter Any Additional New York Information:

New York - Worksheet

Wages and Salaries Earned in New York State or Yonkers:

If you worked in and out of New York State or Yonkers, please complete the following information for each job worked while a nonresident.

	Job #1	Job #2
	T/S ____	T/S ____
Wages earned		
Total days employed if less than full year		
Saturdays and Sundays (not worked)		
Holidays (not worked)		
Sick leave		
Vacation		
Other nonworking days		
Days worked outside state/city		
Days worked at home		
Select state/city: NY, Yonkers or NY/Yonkers		

	Job #3	Job #4
	T/S ____	T/S ____
Wages earned		
Total days employed if less than full year		
Saturdays and Sundays (not worked)		
Holidays (not worked)		
Sick leave		
Vacation		
Other nonworking days		
Days worked outside state/city		
Days worked at home		
Select state/city: NY, Yonkers or NY/Yonkers		

2024

New York City UBT Information

Unincorporated Business Tax (UBT) General Information:

Business name . . . . ____________________

Street address . . . . ____________________

City and state . . . . ____________________

ZIP code . . . . ____________

Foreign country . . . . ____________________

Nature of business or profession . . . . ____________________

Business telephone number (including area code) . . . . ____________

Federal identification number . . . . ____________

New York State sales tax identification number . . . . ____________

Business email address . . . . ____________________

	Yes	No
Did you file a 2022 New York City Unincorporated Business Tax return?		
Did you file a 2023 New York City Unincorporated Business Tax return?		

If you did not file prior year(s) New York City Unincorporated Business Tax return(s), state reason:

____

Date business began . . . . (Mo/Da/Yr) ____________

If business terminated during 2024, enter the termination date . . . . (Mo/Da/Yr) ____________

Enter Any Additional New York City (UBT) Information:
