



INCOME TAX GUIDE AND ORGANIZER

FOR:

Tax Year 2023

PROVIDED BY:

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This booklet will assist you in collecting the necessary information to prepare your tax return accurately. Given the nature of tax laws this year, please include as much of the requested information as possible. This will help optimize your potential tax savings opportunities.

PERSONAL DATA

Taxpayer (T)			Spouse (S)		
Name (Last, First, Middle Initial)			Name (Last, First, Middle Initial)		
SSN (last 4 digits)	DOB	Occupation	SSN (last 4 digits)	DOB	Occupation
Mailing Address <input type="checkbox"/> Check if address is new			Mailing Address <input type="checkbox"/> Check if address is new		
City, State & Zip		County	City, State & Zip		County
Phone:	H W C	Phone:	H W C	Phone:	H W C
E-Mail Address:			E-Mail Address:		

DEPENDENTS

Name (First, Middle Initial and Last)	D.O.B.	SSN (last 4 digits)	No. of mos. lived in your home during year*	
			Relationship	

- If more lines needed, list two per line. Note last 4 digits of Social Security numbers, unless **new this year**.
- If married but filing separately, list name of spouse and Social Security number at top of page.
- If filing Head of Household and qualifying person is your child but not your dependent above, enter child's name here: _____

*Place an asterisk by any dependent attending college or post-secondary school.

QUESTIONS: (Please explain "Yes" answers)

- | | | |
|--|------------------------------|-----------------------------|
| 1. Did your name, address or marital status change during the year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Can you be claimed as a dependent on another tax return? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Are you (or your spouse) blind or permanently disabled? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Did you claim children above that don't live with you? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 5. Did you carry forward or incur any adoption expenses during the year? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

Note: Children's time away from home while attending school counts as time in your home.

INCOME TAXES PAID OR REFUNDED

			Federal	State	Local
Balance paid on last year's return (or prior years)					
Refunds received from last year's return (or prior years)					
Refunds applied to current year					
ESTIMATED TAX DUE DATES			Date Pd.		
If not paid by due dates indicated, list actual dates paid. If state/local tax paid on different dates, attach details.	1 st Qtr.	4/15			
	2 nd Qtr.	6/15			
	3 rd Qtr.	9/15			
	4 th Qtr.	1/15			

If someone else prepared your tax return last year, please provide a copy.

INCOME

WAGES/SALARIES/W-2 FORMS

[illegible]

Enclose all W-2 wage and tax statements. (Code: T=Taxpayer, S=Spouse)

T	MISCELLANEOUS INCOME <i>(Show losses in brackets)</i>
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J	Source of Income	Amount
	Alimony (<i>pre-2019 agreements, if you pay alimony, list on page 9</i>)	
	Jury Duty (<i>or other public service</i>)	
	Tips/Gratuities (<i>not reported on W-2</i>)	
	Contest/Awards/Gambling Winnings (<i>attach 1099-MISC, W-2G or explain</i>)	
	Commissions/Bonuses (<i>not reported on W-2</i>)	
	Pensions/Annuities (<i>furnish 1099-R forms</i>)	
	IRA/Keogh profit sharing distributions (<i>attach Form 1099-R</i>)	
	Unemployment Compensation (<i>attach Form 1099-G</i>)	
	Partnerships/Estates/Trusts (<i>furnish K-1 forms</i>)	*
	Small Business Corporations/Subchapter S (<i>furnish K-1 forms</i>)	*
	Business/Self-Employed (<i>furnish schedule or details</i>)	*
	Farm (<i>furnish schedule or details</i>)	*
	Rental (<i>furnish schedule or details</i>)	*
	Forgiven Debt (<i>attach Form 1099-A or C</i>)	
	Other (<i>explain</i>):	

* ✓ if you did not actively or materially participate in earning the income (or loss) listed

NON-TAXABLE INCOME *(Please provide, even if not taxable)*

Pre-2019 Child Support/Payments/Assistance (not alimony)	
Veterans Benefits/Disability Income	
Workers' Compensation/Loss-of-Time	
Other (explain):	
Other (explain):	
Other (explain):	

Code	SOCIAL SECURITY INCOME		Benefits (from box 5)	Federal tax withheld
T — Taxpayer	IMPORTANT: Provide all SSA-1099 statements	Taxpayer		
S — Spouse J — Joint Use these codes if married filing jointly		Spouse		

SALE OF PERSONAL RESIDENCE			
Date Old Residence Acquired		Cost or Basis	
Improvements <i>(additions, landscaping, driveway, new roof, etc.)</i>			
Fixing-Up Expenses <i>(painting, repairs, etc., to prepare for sale)</i>			
Date Old Residence Sold		Selling Price	
Expenses of Sale <i>(commissions, legal fees, points, stamps, etc.)</i>			
1. Was any part of residence rented during the year?		Yes	No
2. Did you own and use the home as your principal residence for at least 2 of the last 5 years?		Taxpayer: Yes	No
		Spouse: Yes	No
3. Was the sale due to a job transfer, medical issue or unforeseen circumstance?		Yes	No
4. Have you deferred a gain from the sale of a personal residence into the home sold? If so, please provide Form 2119 from tax return for the year that prior home was sold.		Yes	No
5. Was the residence used as a home office?		Yes	No
6. Have you or your spouse sold a principal residence within the last 2 years?		Yes	No
7. Has a spouse died in the past 2 years?		Yes	No
Note: Capital gains tax laws allow exclusion of up to \$500,000 (joint), \$250,000 (single/HH) of home sale gains.			

NEW RESIDENCE		
Date New Residence Acquired <i>(or construction began)</i>		
Date You Occupied New Residence	Cost of New Residence	
If married, do you and your spouse have the same proportionate interest in the new residence as in the old?	Yes	No
Did either you or your spouse have NO ownership interest in a principal residence during the past three years prior to this purchase?	Yes	No
Note: Attach copy of real estate closing papers for both sale and purchase.		

HIGHER EDUCATION EXPENSES			
<i>Many higher education expenses qualify for special tax credits and deductions. Others may qualify as exclusions from income for tax-free and/or penalty-free withdrawals from your tax-deferred savings accounts. Please provide information for each student and include all 1099-Q forms.</i>			
Note: "✓" if student is attending less than 1/2 time	1st Student	2nd Student	3rd Student
Code (T=Taxpayer, S=Spouse, D1=Dependent 1, D2=Dependent 2)			
Attach any 1098-T's received <i>(required)</i>	Amount	Amount	Amount
Tuition			
Fees			
Books and Supplies <i>(purchased from institution)</i>			
Other Education Expenses <i>(attach details)</i>			
Room and Board			
Amount of any grants, scholarships or other tax-free educational funds received			

JOB RELATED EDUCATION*			
<i>Enter amounts only if job/career-related and only for you and your spouse; *potential state deduction</i>			
Room and Board			
Books and Supplies			
Seminar Fees			
Travel <i>(# of Miles)</i>			

DEDUCTIONS

List only amounts that have actually been paid during the year. You may round to the nearest dollar. **DO NOT DUPLICATE ANY ENTRY.**

MEDICAL

Only unreimbursed medical expenses that exceed 7.5% of adjusted gross income are allowed.

T/S	Drugs and Medicines			Amount		
	Prescriptions & Drugs (Doctor Prescribed Only)					
	Insulin					
T/S	Medical Insurance	Please specify if paid:	Pre-Tax <input type="checkbox"/>	After Tax <input type="checkbox"/>	Unsure <input type="checkbox"/>	Amount
	Insurance — Paid by You <input checked="" type="checkbox"/> if paid through a health insurance exchange <input type="checkbox"/>					
	Group Health Plans (deducted from salary; provide final year pay stub)					
	Medicare Premiums	From Social Security Benefits				
		From Supplemental Insurance				
	Long-Term Health Care Insurance					
	HSA, Other (Attach 1099-SA for any HSA withdrawals)					
T/S	*Doctors, Dentists, Clinics, Hospitals, Nurses, Etc.	Amount Paid By You	T/S	Other Medical Expenses	Amount Paid By You	
				Eye Glasses/Contact Lenses		
				Hearing Aids & Supplies		
				X-Ray/Lab Fees		
				Ambulance, Paramedics		
				Nurses (Board & Room)		
				Medical Aid Rental		
				Artificial Teeth		
				Equipment (Prescribed)		
				Nursing Home Medical Care		
				Medicare Part B Service Payments		
				Smoking Cessation Program		
				Parking/Transportation Fees		
	*Summary Total (Optional)					
	Lodging: While away from home (per day, per person maximums apply)					
	Transportation: Total number of miles driven for medical reasons or actual cost					
	Above amounts reimbursed by insurance (include Form 1099-LTC)					
	Note any health insurance premium credits received during the year					

Comments or explanations:

NOTE: Use T/S columns above and on page 9 under **OTHER DEDUCTIONS** if married and filing separately or to determine if filing separately could be beneficial. Be sure to include co-payments for doctor visits.

TAXES		
Description of Tax	State Located	Amount of Tax
Real Estate Taxes <i>(Include whether you plan to itemize or not)</i>		
Real Estate Taxes - Other <i>(Exclude if included on a rental schedule)</i>		
Property Tax Rebates <i>(If any)</i>		()
Personal Property Tax <i>(If any)</i>		
Auto Licenses <i>(Not a deduction in all states)</i> Number of Licenses <input type="text"/>	Total Cost	
State or Local Income Taxes <i>(if not listed elsewhere or on W-2) (describe below)</i>		
Sales Tax*:		
Other: <input type="text"/>		
Comments or Explanations:		
* Please provide sales tax support documents for any large purchases made during the year.		

INTEREST		
Amounts, names, and Social Security numbers must match Form 1098 issued by financial institutions.		
Mortgage Interest, Principal Residence	Paid to Financial Institution <i>(include Form 1098)</i>	
	Paid to an Individual <i>(List name, address, Soc. Sec. no. below)</i>	
	Name Address Soc. Sec. No.	
Mortgage Interest, Second Home	Paid to Financial Institution <i>(include Form 1098)</i>	
	Paid to an Individual <i>(List name, address, Soc. Sec. no. below)</i>	
	Name Address Soc. Sec. No.	
Did you acquire a new mortgage or borrow on an existing mortgage during the year? <i>(Provide closing settlement papers - pages 1 & 2)</i>		Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, what is your combined mortgage debt?		\$
Points paid to acquire new mortgage <i>(if not included above)</i>		
Home Improvement Loan Interest <i>(include Form 1098)</i> <i>(only if used to buy, build or substantially improve your qualified home)</i>		
Student Loan Interest <i>(Attach Form 1098-E & loan details: for whom, loan date, loan purpose)</i>		
Other: <input type="text"/>		
Other: <input type="text"/>		
Deductible Investment Interest <i>(e.g. margin interest, explain below)</i>		
Comments or Explanations:		
NOTE: Personal interest from credit cards, department stores, autos, bank loans, etc., is not deductible.		

Church and Religious

Other Charitable Organizations (You must have a canceled check, a bank record or receipt from donee for all cash contributions)

Note: A summary total for cash or check contributions may be used above. Political contributions are not deductible. If you received a gift for your donation listed above, reduce your donation by the value of the gift. Receipt required for all single donations of \$250 or more.

T/S	Name of Organization	Items Donated	Date	Value

Volunteer Work — Mileage (Church, hospitals or non-profit organizations or to drop off contributions)

Note: Meals, lodging and other expenses may also be allowed. List full details.

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IMPORTANT CHANGES IN 2023

- ☒ If you receive more than \$600 in digital payments and the IRS deems it to be business related, you will receive a Form 1099-K.
- ☒ More stringent reporting of cryptocurrency transactions to the IRS by brokers and dealers begins in 2023.
- ☒ The age you must start taking minimum required distributions from qualified retirement accounts is increased from 72 to 73.
- ☒ A credit up to \$7,500 is available for qualified new plug-in electric vehicles or fuel cell electric vehicles; a credit up to \$4,000 is available for similar vehicles that were previously owned.
- ☒ An annual tax credit up to \$1,200 is available for qualified energy improvements made to a home.

OTHER DEDUCTIONS

T/S		Amount	T/S		Amount
	Casualty/Theft Losses				
	From fire, storm, theft, and auto damage — if more than one, provide similar detail for each				
	Kind of Property or Item	Date Acquired	Cost or Basis		
			Insurance Paid		
	Describe how and/or what happened	Date of Loss	Fair Market Value – Before		
			Fair Market Value – After		
	Alimony Paid (<i>note if pre-2019</i>)	Paid to: (Name)	SSN		
	Gambling Losses	(Limited to gambling winnings)			

Note: See next page (10) for auto business expenses.

CHILD AND DEPENDENT CARE ☒ if you have employer-provided ☐

Care expenses must be for child under 13 or physically or mentally incapacitated

- ☒ if you have employer-provided dependent care benefits. ☐

- ☒
- if required to be gainfully employed (or a full-time student), or if service performed in your home (nanny) _____

Name of Provider	Soc. Sec. or ID Number	Address	Paid	
Federal ID number if required to file IRS wage reports	#	Total Child Care Paid During Year	\$	
		No. of Children Under Age 13	#	

Form W-10 should be used to obtain provider details. Expenses must be allocated by child or dependent. If more space needed, attach list with details.

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RETIREMENT CONTRIBUTIONS

	Date	Traditional IRA	Roth IRA	Keogh/SEP/SIMPLE
Single or Taxpayer	/ /			
Spouse	/ /			
If you want the maximum allowable deduction - write MAX in column(s). You will be informed of amount to deposit.				
List total value of ALL IRAs on 12/31	Single or Taxpayer		Spouse	

BUSINESS EXPENSES

How to use: Report your sole proprietor business expenses. Please limit information to one business. Use additional pages if necessary, one business per page.

Type of Business		Business Owner:	Taxpayer <input type="checkbox"/>	Spouse <input type="checkbox"/>
Total Revenue			Both <input type="checkbox"/>	

BUSINESS EXPENSES (if more lines needed, continue on back page)

Advertising	Insurance	Repairs/Maint.
Commission/Fees	Interest	Taxes/Licenses
Contract Labor	Legal/Prof. Services	Utilities
Depreciation	Office Supplies	Wages
EE Benefits	Rent or Lease	Other:
Total Business Expenses		\$
Meal Expense		\$
Did you purchase any business equipment during the year? (If yes, attach details)		Yes <input type="checkbox"/> No <input type="checkbox"/>

VEHICLE EXPENSE

	Date Placed in Service	Make	Year	Model	Cost or Basis	<input checked="" type="checkbox"/> if New This Year
Vehicle 1	/ /					Furnish details on newly acquired vehicles and trade-in or disposition of old vehicle.
Vehicle 2	/ /					
Vehicle Mileage Detail						
<input type="checkbox"/> X if another vehicle is available for personal use.						
A. End of Year						+
B. Beginning of Year						-
1. Total Miles Driven						=
2. Business Miles						-
3. Personal Miles						=
% Business Use (Line 2 ÷ Line 1)						=
Subtract B from A for (1), Total Miles Driven.						
List Business Miles (2), from driving log.						
Subtract 2 from 1 to get personal miles (3).						
Divide line 2 by line 1 for percent of business use.						
No. round-trip miles from home to work						
Number of days worked last year						
	Vehicle 1	Vehicle 2		Vehicle 1	Vehicle 2	
Gas & Oil			Licenses			
Insurance			Repair/Maint/Lube			
Lease Payments			Other:			
TRAVEL EXPENSES — AWAY FROM HOME (Days gone overnight)						
Transportation			Auto Rental			
Lodging			Cabs, Bus, etc.			

I have adequate records and sufficient written evidence to support use of vehicles and deductions listed above.

(Signature) _____

HOME OFFICE

Type of Business	
Justified business use for: Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Both <input type="checkbox"/>	
Date Acquired Home	Utilities
Cost of Land	Interest (mortgage, home equity loan)
Cost of Home	Taxes
Cost of Improvements	Insurance
Sq. Footage of Living Area ⁽¹⁾	Maintenance
Sq. Footage of Office Area ⁽²⁾ (incl. inventory & sample storage)	Daycare Provider # of Hours
% Office Area [(2) ÷ (1)]	Other:

QUESTIONS (Taxpayer or Spouse)

For "Yes" answers, supply details on the next page or on a separate sheet:

1. Were you notified by the IRS or YOUR STATE of any change to a tax return?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
2. Are any of your claimed dependents not residents or citizens of the U.S.?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
3. Did you make any gifts of over \$17,000 to any individual <i>(with no tax advantage to you)?</i>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
4. Do you have any foreign income or foreign bank accounts?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
5. Did you have living expenses in a foreign country as a result of income earned abroad?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
6. Do you have any worthless stocks, uncollectible bad debts or were the victim of a ponzi scheme?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
7. Did you become disabled during the year?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
8. Are you a handicapped employee?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
9. Did you receive any distribution from an IRA, profit sharing or pension plan?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
10. Have you used bartering to exchange any goods or services?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
11. As a member of the armed forces on active duty, did you move pursuant to a military order?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
12. Did you receive any insurance or other reimbursement from a prior year casualty, theft loss or medical deduction?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
13. Did you start a new business during the year or do you expect to start one this coming year?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
14. Do you expect any significant changes in income, withholding taxes or your tax liability for the coming year?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
15. Did you receive any source of income that is not listed in this booklet <i>(lottery, awards, etc.)?</i>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
16. Do you have children under age 18 with investment income <i>(age 24 if dependent student)?</i>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
17. Did you pay anyone (over 18) \$2,600 or more to work at your home (housecleaning, yard work or other domestic help) during the calendar year? If yes, submit details.	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
18. Do you wish to designate \$3.00 of your taxes to the Presidential Campaign Fund?	You:	Yes	<input type="checkbox"/>	No
	Spouse:	Yes	<input type="checkbox"/>	No
19. Did you donate a partial interest in any goods to charitable organizations?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
20. Do you have a medical or health savings account <i>(MSA or HSA)?</i>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
21. If you are age 73 or older, have you started your mandatory retirement savings withdrawals?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
22. Did you receive employer-provided:	commuter transportation benefits?	Yes	<input type="checkbox"/>	No
	educational assistance?	Yes	<input type="checkbox"/>	No
23. Did you pay long-term healthcare insurance premiums or receive benefits?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
24. Are you paying off a student loan?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
25. Are you a school teacher who paid for classroom materials without reimbursement? <i>(Please provide a recap of expenses for potential deduction.)</i>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
26. Have you or your dependents taken a distribution from a qualified tuition program <i>(QTP)</i> or 529 program during the year?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
27. Did you roll funds into a Roth IRA during the year?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
28. Did you purchase any energy-efficient equipment during the year <i>(air conditioner, furnace, windows, doors, water heater, etc.)?</i>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
29. Did you purchase a clean or electric vehicle?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
30. Did you have qualified military combat pay?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
31. Did you receive a Form 1099-K?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
32. If over age 70 1/2, did you make a direct contribution to a charity from an IRA?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
33. Did you receive any premium health insurance credits during the year?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
34. Did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency during the year?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

Please answer all questions above. Provide details for any "Yes" answers. A "No" answer will be assumed if not otherwise indicated.

