



# 2022 INDIVIDUAL CHECKLIST

\*\*\* NEW CLIENTS: Please provide a copy of your prior year's federal, state and/or city tax returns \*\*\*

### TAX RETURN DELIVERY

How would you like to receive your copy of the tax return (please check one only):  PAPER COPY  EMAIL COPY

### VIRTUAL CURRENCY

At any time during 2022, did you receive as payment, sell, exchange or dispose of a financial interest in any virtual currency?  YES  NO

### 2022 FILING STATUS (check only one)

Single  Married Filing Jointly  Married Filing Separately (please provide following):  
 Head of Household  Surviving Widow(er) w/ Qualifying Dependent Spouse's Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Did either of these events take place at any time during 2022?  Marriage Date of Legal Marriage: \_\_\_\_\_  
 Divorce/Legal Separation Date of Divorce/Legal Separation: \_\_\_\_/\_\_\_\_/\_\_\_\_

### TAXPAYER INFORMATION

Check all that apply:  
 Blind  Hemiplegic  Paraplegic  
 Deaf  Quadraplegic  Totally & Permanently Disabled

First \_\_\_\_\_ Middle \_\_\_\_\_  
Last \_\_\_\_\_

Social Security No. \_\_\_\_\_

D.O.B. \_\_\_\_\_ D.O.D. \_\_\_\_\_

DL/ID# \_\_\_\_\_

Issued \_\_\_\_\_ Expires \_\_\_\_\_ ST \_\_\_\_\_

Email \_\_\_\_\_

\*BEST PHONE\* \_\_\_\_\_

Occupation \_\_\_\_\_

### REFERRED BY

### ADDRESS (to be shown on tax return)

Street \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ Zip Code \_\_\_\_\_

School District (where you lived on 12/31/2022) \_\_\_\_\_

### SPOUSE INFORMATION

Check all that apply:  
 Blind  Hemiplegic  Paraplegic  
 Deaf  Quadraplegic  Totally & Permanently Disabled

First \_\_\_\_\_ Middle \_\_\_\_\_  
Last \_\_\_\_\_

Social Security No. \_\_\_\_\_

D.O.B. \_\_\_\_\_ D.O.D. \_\_\_\_\_

DL/ID# \_\_\_\_\_

Issued \_\_\_\_\_ Expires \_\_\_\_\_ ST \_\_\_\_\_

Email \_\_\_\_\_

\*BEST PHONE\* \_\_\_\_\_

Occupation \_\_\_\_\_

### DEPENDENT(S) (to be claimed on current year's income tax return)

Only list dependents who lived with you for more than half of the year (full year if no relation) and 18 & under OR between ages 19-23 AND a student taking at least the minimum credit hours to be considered FULL-TIME for any part of FIVE months during the tax year). All others MUST have gross income of LESS THAN \$4,300 in 2022.

	FIRST NAME	LAST NAME	BIRTHDATE	SSN	RELATIONSHIP
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____

List any dependent(s) who are blind, deaf and/or totally & permanently disabled: \_\_\_\_\_

List any dependent(s) who could be the qualifying dependent of another taxpayer: \_\_\_\_\_

List any dependent(s) who were between 19-23, not enrolled in school full-time & earned more than \$4,300 in 22: \_\_\_\_\_

Do you have reason to believe any dependent above has already filed a 2022 return & claimed himself/herself?  YES  NO

Are you claiming any dependent(s) according to a divorce decree or separation agreement? If yes, include document(s).  YES  NO

### DIRECT DEPOSIT INFORMATION

I would like any refund directly deposited into the account listed below.  I would like any tax due paid electronically from the account listed below.

Name of Financial Institution \_\_\_\_\_

Routing No. \_\_\_\_\_ Account No. \_\_\_\_\_ Account Type \_\_\_\_\_

My 2022 filing status will be Married Filing Jointly, and this is a JOINT account with my spouse.

## 2022 INCOME

### WAGES (provide W-2)

	Name of Company	TP / SP
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____

### MISC INCOME (provide 1099-MISC)

	Name of Company	TP / SP
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____

### INTEREST (provide 1099-INT)

	Payer	Amt
1.	_____	\$ _____
2.	_____	\$ _____
3.	_____	\$ _____
4.	_____	\$ _____
5.	_____	\$ _____

### DIVIDENDS (provide 1099-DIV)

	Payer	Ord	Qual	CGD
1.	_____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____

### PENSION/ANNUITY (provide 1099-R)

	Payer	Amt	TP / SP
1.	_____	\$ _____	_____
2.	_____	\$ _____	_____
3.	_____	\$ _____	_____
4.	_____	\$ _____	_____
5.	_____	\$ _____	_____

### IRA (provide 1099-R)

	Payer	Amt	TP / SP
1.	_____	\$ _____	_____
2.	_____	\$ _____	_____
3.	_____	\$ _____	_____
4.	_____	\$ _____	_____
5.	_____	\$ _____	_____

### SALE OF STOCK (provide 1099-B)

SHORT-TERM GAIN(S)/LOSS(ES)			
	Security	Proceeds	Cost
1.	_____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____

LONG-TERM GAIN(S)/LOSS(ES)			
	Security	Proceeds	Cost
1.	_____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____

### SOCIAL SECURITY: TAXPAYER (provide SSA-1099)

Box 3 (Benefits Paid in 2022)	\$ _____
Box 4 (Benefits Repaid in 2022)	\$ _____
Box 6 (Voluntary Federal W/H)	\$ _____
Medicare Premiums Paid	SEE P3, MEDICAL EXP TYPE: A B C D
Medicare Premiums Paid	SEE P3, MEDICAL EXP TYPE: A B C D

### SOCIAL SECURITY: SPOUSE (provide SSA-1099)

Box 3 (Benefits Paid in 2022)	\$ _____
Box 4 (Benefits Repaid in 2022)	\$ _____
Box 6 (Voluntary Federal W/H)	\$ _____
Medicare Premiums Paid	SEE P3, MEDICAL EXP TYPE: A B C D
Medicare Premiums Paid	SEE P3, MEDICAL EXP TYPE: A B C D

### HSA DISTRIBUTION (provide 1099-SA)

Trustee: _____
Gross Distribution \$ _____ Amt Used for Medical Exp \$ _____
Trustee: _____
Gross Distribution \$ _____ Amt Used for Medical Exp \$ _____

### OTHER INCOME (provide supporting documents)

	TP	SP
State Income Tax Refund	\$ _____	\$ _____
Unemployment Compensation	\$ _____	\$ _____
- Federal Withholding	\$ _____	\$ _____
- State Withholding	\$ _____	\$ _____

### INSTALLMENT SALE (attach add'l sheet if needed)

Name _____ SSN _____
Address _____
City _____ ST _____ Zip _____
Interest Paid \$ _____ Principal Paid: \$ _____

Alimony (only for agreements executed before 01/01/19)		
- Received	\$ _____	\$ _____
- Paid (Need Recipient's SSN)	\$ _____	\$ _____
Jury Duty	\$ _____	\$ _____
Election Board Fees	\$ _____	\$ _____
Prizes/Lottery/Gambling		
- Winning(s)	\$ _____	\$ _____
- Losses	\$ _____	\$ _____
Bartering	\$ _____	\$ _____
Farm Income	\$ _____	\$ _____

### NONTAXABLE INCOME

Veterans Pension/Disability \$ _____	Cancelled Debt \$ _____
Worker's Comp or SDI \$ _____	Other \$ _____
Child Support \$ _____	Other \$ _____
Gain on Sale of Residence \$ _____	Other \$ _____
Gifts over \$300 \$ _____	Other \$ _____

## 2022 DEDUCTIONS

### MEDICAL

Do not include any amounts paid for/reimbursed by medical insurance or any other type of insurance or amounts paid using funds from an HAS or FSA.

**DO NOT INCLUDE HEALTH INSURANCE PREMIUMS PAID WITH PRE-TAX INCOME SUCH AS PRE-TAX DEDUCTIONS FROM YOUR PAYCHECK**

Medical & Dental Expenses, including:

Office Visits	Lab Tests/Therapy/X-Rays		
Co-pays	Dental/Orthodontics		
Doctors/Specialists	Hearing Aid		
Hospital/Ambulance	Eye Exam/Glasses/Contacts	\$	
Prescription Drugs		\$	
Medical Insurance	TP \$	SP \$	
Prescription Insurance	TP \$	SP \$	
Dental/Vision Insurance	TP \$	SP \$	
Long-Term Care Insurance	TP \$	SP \$	
Medicare Premiums	TP \$	SP \$	
Medical Miles Driven	#		

### TAXES

State Income Tax PAID in 2022 for Prior Year's Tax	\$	
Local Income Tax PAID in 2022 for Prior Year's Tax	\$	
2022 Homestead TAXABLE Value (MI ONLY)	\$	
Real Estate Taxes PAID in 2022:		
- Principal Residence	\$	
- Second Home/Cottage	\$	
- Vacant Land	\$	
- Other	\$	
Real Estate Taxes PAID @ Closing (Provide Docs)	\$	
Real Estate Taxes REIMB @ Closing (Provide Docs)	(\$ )	
***AUTO LICENSE TABS***	\$	
Other Personal Property Taxes	\$	
Sales Tax Paid (Type in State of Residence in 2022)		
- Actual Sales Tax Paid in 2022	\$	
- Major Purchase(s) (Vehicle, Aircraft or Boat ONLY)	\$	

### INTEREST

Qualified Mortgage Interest:		
- 1st Home	\$	
- 2nd Home	\$	
Qualified Home Equity Loan (only if used to buy/build/improve home)	\$	
Land Contract Interest Paid	\$	
To Whom Paid:		
Name _____ SSN _____		
Address _____		
City _____ ST _____ ZIP _____		
Points Paid on New Home Purchase	\$	
Points Paid on Refinance of Current Home	\$	
Term of Refinanced Loan (in years)	_____	
Investment Interest Paid	\$	
Boat or Motor Home Interest*	\$	

*\*Must have eating, sleeping & toilet facilities*

### ADJUSTMENTS TO AGI

Educator Expenses	TP \$		SP \$
Health Savings Acct Contribution*	TP \$		SP \$
Moving Expenses (active military only)	TP \$		SP \$
Self-Employed SEP/SIMPLE/Qual Plans	TP \$		SP \$
Self-Employed Health Ins Deduction	TP \$		SP \$
Penalty on Early Withdrawal on Savings	TP \$		SP \$
Alimony Paid:	TP \$		SP \$
Recipients SSN _____			
Divorce/Separation Agreement Date _____			
Traditional IRA Contribution	TP \$		SP \$
Roth IRA Contribution	TP \$		SP \$
Student Loan Interest Deduction	TP \$		SP \$

*\*Not including payroll deductions or contributions from employer.*

### CHARITABLE CONTRIBUTIONS

*\*\*\*To be deductible, must have acknowledgement from qualified organization\*\*\**

Cash/Check/Credit Card	\$		
Other than Cash/Check (i.e. clothing/household items)	\$		
<i>If over \$500, please provide the following (attached add'l sheets if necessary)</i>			
ITEM(S)	DATE DONATED	COST	FMV
		\$	\$
		\$	\$
		\$	\$
		\$	\$
Automobile		\$	\$
Boat		\$	\$
Aircraft		\$	\$
Charitable Miles Driven in 2022		#	

### 2022 ESTIMATED TAX PAYMENTS

	FEDERAL	STATE	CITY
1st Qtr (04/17/2022)	\$	\$	\$
2nd Qtr (06/15/2022)	\$	\$	\$
3rd Qtr (09/15/2022)	\$	\$	\$
4th Qtr (01/16/2023)	\$	\$	\$
2021 overpayment applied to 2022	\$	\$	\$

### NOTES

## 2022 CREDITS

### MARKETPLACE INSURANCE PREMIUM TAX CREDIT

\*\*\*\*PLEASE PROVIDE 2022 FORM 1095-A\*\*\*\*

In 2022, were you covered by health insurance purchased through the Health Insurance Marketplace?  Yes  No  
 If yes, please provide Form 1095-A. It is needed to reconcile any advance premium tax credits (APTC) you received during the year.

### HIGHER EDUCATION EXPENSES (provide 1098-T)

Student 1 _____	Student 2 _____
School _____	School _____
Qualified Tuition Paid in 2022 \$ _____	Qualified Tuition Paid in 2022 \$ _____
Books & Required Supplies Paid in 2022 \$ _____	Books & Required Supplies Paid in 2022 \$ _____
Has student has completed first 4 years of college? <input type="checkbox"/> Yes <input type="checkbox"/> No	Has student has completed first 4 years of college? <input type="checkbox"/> Yes <input type="checkbox"/> No
Has student has been convicted of felony? <input type="checkbox"/> No <input type="checkbox"/> No	Has student has been convicted of felony? <input type="checkbox"/> No <input type="checkbox"/> No

### CHILD & DEPENDENT CARE EXPENSES

Child 1 _____ \$ _____	Child 2 _____ \$ _____
Caretaker _____ ID# _____	Caretaker _____ ID# _____
Address _____	Address _____
City _____ ST _____ ZIP _____	City _____ ST _____ ZIP _____

### RESIDENTIAL ENERGY CREDITS

#### RESIDENTIAL ENERGY EFFICIENT PROPERTY (Any home owned and used as a residence during 2022)

Includes materials & labor for onsite preparation, assembly/original installation & piping/wiring to interconnect for the following improvements only:

Qualified Solar Electric Property Costs \$ _____	Qualified Geothermal Heat Pump Property Costs \$ _____
Qualified Solar Water Heating Property Costs \$ _____	Qualified Fuel Cell Property Costs \$ _____
Qualified Small Wind Energy Property Costs \$ _____	

#### NONBUSINESS ENERGY PROPERTY CREDIT (Principal residence only)

If the total of any nonbusiness energy property credits taken in previous years (after 2005) is more than \$500, you cannot take the credit in 2022.

Insulation \$ _____	Natural Gas/Propane/Oil Water Heater \$ _____	Electric Heat Pump Water Heater \$ _____	
Exterior Door \$ _____	Natural Gas/Propane/Oil Water Boiler \$ _____	Electric Heat Pump \$ _____	
Exterior Window & Skylight \$ _____	Natural Gas/Propane/Oil Furnace \$ _____	Central Air Conditioner \$ _____	
Certain Metal or Asphalt Roof \$ _____	Advanced Main Circulating Fan Used in Natural Gas/Propane/Oil Furnace \$ _____	Biomass Fuel Stove \$ _____	

(Do not include installation costs on any of the above)

### ADOPTION CREDIT

Child 1 _____ Was the child: <input type="checkbox"/> Disabled <input type="checkbox"/> Special Needs <input type="checkbox"/> Foreign Child Was the adoption final in 2022 or earlier? <input type="checkbox"/> Yes <input type="checkbox"/> No Adoption Fees \$ _____ Attorney(s) Fees \$ _____ Court Costs \$ _____ Travel Expenses (incl. Meals & Lodging) \$ _____ Re-Adoption Expenses re: Foreign Child \$ _____ Amount of employer-provided benefits received \$ _____	Child 2 _____ Was the child: <input type="checkbox"/> Disabled <input type="checkbox"/> Special Needs <input type="checkbox"/> Foreign Child Was the adoption final in 2022 or earlier? <input type="checkbox"/> Yes <input type="checkbox"/> No Adoption Fees \$ _____ Attorney(s) Fees \$ _____ Court Costs \$ _____ Travel Expenses (incl. Meals & Lodging) \$ _____ Re-Adoption Expenses re: Foreign Child \$ _____ Amount of employer-provided benefits received \$ _____
--	--

### MI PROPERTY TAX CREDIT

No. of Months _____ Rent (per Month) \$ _____ Landlord _____ Address _____ City _____ ST _____ ZIP _____	No. of Months _____ Rent (per Month) \$ _____ Landlord _____ Address _____ City _____ ST _____ ZIP _____
---	---

# 2022 SCHEDULE C (SOLE PROPRIETORSHIP & SINGLE MEMBER LLC)

BUSINESS 1

BUSINESS 2

Business Name		
Address		
City/State/Zip		
Business Activity		
Product or Service		

## PPP/EIDL/EIDG

Please indicate the amount received in 2022 from any of the following:

Paycheck Protection Program (PPP)	\$		\$	
Have you applied for PPP loan forgiveness?		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No
Economic Injury Disaster Loan (EIDL)	\$		\$	
Economic Injury Disaster Grant (EIDG)	\$		\$	
Other:	\$		\$	

## 1099 DUE DILIGENCE

Were payments made in 2022 that would require filing Form(s) 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, did you file all required Form(s) 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

## INCOME & EXPENSES

Gross Receipts (including all 1099s)	\$		\$	
Returns & Allowances	\$		\$	
Other Income	\$		\$	
Cost of Goods Sold				
Beginning Inventory as of 01/01/22 (At Cost)	\$		\$	
Purchases	\$		\$	
Cost of Labor	\$		\$	
Materials & Supplies	\$		\$	
Other Costs	\$		\$	
Ending Inventory as of 12/31/22 (At Cost)	\$		\$	
Advertising	\$		\$	
Bank Charges	\$		\$	
Commissions & Fees	\$		\$	
Dues & Publications	\$		\$	
Insurance - Health	\$		\$	
Insurance - Other	\$		\$	
Interest	\$		\$	
Licenses	\$		\$	
Legal & Professional	\$		\$	
Meals	\$		\$	
Office Expense	\$		\$	
Postage & Freight	\$		\$	
Rent	\$		\$	
Repairs & Maintenance	\$		\$	
Taxes	\$		\$	
Telephone	\$		\$	
Travel	\$		\$	
Utilities	\$		\$	
Wages	\$		\$	

## AUTO

Auto (Mileage):				
- Total Miles (driven in 2022)	#		#	
- Business Miles (driven in 2022)	#		#	
Auto (Actual Expenses):				
Base Price-Trade In+Sales Tax	\$		\$	
Car Wash	\$		\$	
Gasoline	\$		\$	
Insurance	\$		\$	
Interest	\$		\$	
Lease Vehicle Payments	\$		\$	
Oil Changes	\$		\$	
Parking Fees/Tolls	\$		\$	
Registration	\$		\$	
Repairs & Maintenance	\$		\$	
Tires	\$		\$	

## 2022 SCHEDULE E (RENTAL REAL ESTATE & ROYALTIES)

Did more than 1/2 of the personal services performed in all trades/businesses involve real property trades/business which you materially participated?  Yes  No

Did you perform more than 750 hours of services in real property trades/business in which you materially participated?  Yes  No

PROPERTY 1

PROPERTY 2

PROPERTY 3

Property Type (see below):

1=Single Family Residence   
  2=Multi Family Residence   
  3=Vacation/Short-Term   
  4=Commercial   
  5=Land   
  6=Royalties   
  7=Self-Rental   
  8=Other

Did you actively participate in rental?  Yes  No                       Yes  No                       Yes  No

Street Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

# Days Rented @ Fair Rental Value                      #                      #                      #

# Days Used Personally                      #                      #                      #

Gross Rents                      \$                      \$                      \$

Gross Royalties                      \$                      \$                      \$

### INCOME & EXPENSES

Advertising                      \$                      \$                      \$

Association Fees                      \$                      \$                      \$

Cleaning & Maintenance                      \$                      \$                      \$

Commissions                      \$                      \$                      \$

Insurance                      \$                      \$                      \$

Legal & Professional                      \$                      \$                      \$

Management Fees                      \$                      \$                      \$

Mortgage Interest                      \$                      \$                      \$

- Form 1098                      \$                      \$                      \$

- Other                      \$                      \$                      \$

Painting & Decorating                      \$                      \$                      \$

Repairs & Maintenance                      \$                      \$                      \$

Supplies                      \$                      \$                      \$

Taxes                      \$                      \$                      \$

Utilities                      \$                      \$                      \$

Other: \_\_\_\_\_                      \$                      \$                      \$

Other: \_\_\_\_\_                      \$                      \$                      \$

Major Improvements:

Description                      \_\_\_\_\_                      Description                      \_\_\_\_\_                      Description                      \_\_\_\_\_

Amount                      \$                      Amount                      \$                      Amount                      \$

Date in Service                      \_\_\_\_\_                      Date in Service                      \_\_\_\_\_                      Date in Service                      \_\_\_\_\_

Description                      \_\_\_\_\_                      Description                      \_\_\_\_\_                      Description                      \_\_\_\_\_

Amount                      \$                      Amount                      \$                      Amount                      \$

Date in Service                      \_\_\_\_\_                      Date in Service                      \_\_\_\_\_                      Date in Service                      \_\_\_\_\_

### AUTO

Auto (Mileage):

- Total Miles (driven in 2022)                      #                      #                      #

- Business Miles (driven in 2022)                      #                      #                      #

Auto (Actual Expenses):

Base Price-Trade In+Sales Tax                      \$                      \$                      \$

Car Wash                      \$                      \$                      \$

Gasoline                      \$                      \$                      \$

Insurance                      \$                      \$                      \$

Interest                      \$                      \$                      \$

Lease Vehicle Payments                      \$                      \$                      \$

Oil Changes                      \$                      \$                      \$

Parking Fees/Tolls                      \$                      \$                      \$

Registration                      \$                      \$                      \$

Repairs & Maintenance                      \$                      \$                      \$

Tires                      \$                      \$                      \$

# NOTES

Please list any questions or additional information you may have. If in response to a specific page, please reference page & item in question.