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2022 INCOME TAX RETURN SERVICES AGREEMENT

Thank you for choosing Beth Kissinger, CPA to assist you with your 2022 taxes. This letter confirms the terms of my engagement with you and outlines the nature and extent of the services we will provide. **After reading the following information, sign the bottom of this letter indicating your acceptance of the terms, and return this to me with your questionnaire and tax information.**

I will be preparing your 2022 federal and state income tax returns from information you will furnish, without audit or verification of the information you provide. I may request clarification or additional information and you will provide that information to me in a timely manner.

You acknowledge your responsibility to inform me whether any or all of the following apply to you for 2022: virtual currency transactions, whether you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country, bartering transactions, listed transactions or transactions of interest as designated by the IRS or state taxing authorities.

I will perform accounting services only as needed to prepare your tax returns. My work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts. I will inform you of any material errors, fraud, or other illegal acts I discover.

I will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information for preparing your returns. An organizer and worksheets are provided to help you collect the data required for your return. These forms will help you avoid overlooking important information. By using them, you will assist in keeping pertinent information from being overlooked, contribute to the efficient preparation of your returns and help minimize the cost of my services.

I will depend on the information you are supplying as being accurate and complete, to the best of your knowledge, for the purpose of preparing complete and accurate returns. I will rely on your representation that you have maintained the documentation required by law to support all items reported on the tax returns. You agree to save all proof of the income and deductions reported on the returns and show it to any taxing agency upon question or audit of your returns. I am not responsible for any additional tax, interest or penalties that may be charged to you by any taxing agency due to your failure to report all of your income or if you overstated any of your deductions. The law imposes penalties when taxpayers underestimate their tax liability. Call me if you have concerns about such penalties.

Should I encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, I will outline the reasonable courses of action and the risks and consequences of each. I will ultimately adopt, on your behalf, the alternative you select.

The timeliness of your cooperation is essential to my ability to complete your returns. I reserve the right to refuse any work and/or charge a premium for any work received after March 10, 2023. There is no guarantee that information received after March 10, 2022 can be processed by the April 18, 2023 due date. I do not file tax extensions for anyone who has not submitted sufficient tax information to me **and** requested for me to file the extension on their behalf. If you require an extension for any reason, there will be an additional charge for preparing all extension forms.

I will e-file your federal and state returns when able and provide you with an electronic and/or paper copy of the income tax returns for your files at the time of completion. Should you request additional paper or electronic copies of the returns in the future there will be a $75 fee due to process your request.

Continued on next page

If you produce additional items of income or deduction information, or decide to have your return changed in any way after it is processed, you will be charged a minimum additional processing fee of $200.

I will be submitting a bill for my services with your completed returns. All returns will be handled on a COD basis unless other arrangements are made.

My services will be concluded upon the earliest of the filing and acceptance of your 2022 completed returns by the taxing authorities or January 1, 2024.

I will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location.

My fee for the tax return preparation does not include responding to any inquiries or examinations by any taxing authorities. However, I may be retained to represent you at that time and will charge you my regular billing rates at the time additional services are rendered.

Providing your tax information to me indicates full acceptance to all the terms outlined above and indicates that you understand and accept these terms and have provided information to me that is true, correct and complete to the best of your knowledge.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign in the space indicated and return it to me with your tax information.

Thank you for the opportunity to be of service. If you have any questions, contact my office at (518) 399-4510

Sincerely,

Beth Kissinger

Beth Kissinger, CPA

Accepted and acknowledged by taxpayer, spouse and/or both:

X____ **X**____________________________________

Taxpayer Signature | Spouse's Signature

(Both spouses must sign for preparation of joint returns.)

COMPREHENSIVE CHECKLIST

This check list is provided to help you gather necessary information for me to prepare your 2022 income tax return. Return this list, along with the supporting documentation, to my office

☑ If this applies to you and/or your spouse for 2022 & Attach all supporting information.

GENERAL INFORMATION

- ☐Copy of front & back of Driver's License – Taxpayer
- ☐Copy of front & back of Driver's License - Spouse
- ☐Final paystub(s) showing 2022 earnings - Pay date in December 2022
- ☐529 Account year end statements showing contributions and/or withdrawals during 2022
- ☐Death certificate for widow(er) filing status change
- ☐IRS or State tax notice received
- ☐**Proof of dependent credit qualification** for every dependent (**this is mandatory**) any one of the following **showing address of each dependent must be provided -** School Record **OR** medical receipt **OR** daycare statement **or** signed 8332 Release of exemption

INCOME and/or MONEY RECEIVED – Provide all forms received

- ☐Wages – provide all W-2 forms
- ☐Interest income - Provide 1099-INT Form(s)
- ☐Dividend income - Provide 1099-DIV Form(s)
- ☐1099-NEC – income from self-employment
- ☐1099-MISC
- ☐Scholarship Income Received
- ☐State Income Tax Refund
- ☐Tips Received
- ☐Jury Duty Income
- ☐Sale of property – provide closing documents
- ☐Social Security Earnings Statement(s) - Form 1099-SSA
- ☐Sale of Stock - Provide all 1099B Forms
- ☐IRA Distributions - Provide 1099R Form(s)
- ☐Pension - Provide 1099R Form(s)
- ☐Proceeds from prizes, awards or raffle winnings
- ☐K-1 Forms
- ☐Hobby income
- ☐1099-Q – distribution(s) from 529 Plan(s)
- ☐Cancellation of Debt – Form 1099-C
- ☐Gambling Income (Include all 1099G Forms received)
- ☐1099-SA for HSA distributions
- ☐1099-LTC, MSA etc.
- ☐Earnings from Foreign Bank Accounts - Attach proof
- ☐Unemployment income - 1099-G – NYS residents must sign into your Unemployment account to print this
- ☐Personal Representative Fees (Includes Trustee, Executor, Etc.)
- ☐Amounts received during 2022 for prior year installment sales
- ☐Property Tax Refund – Tax Relief & STAR Refund(s) issued by check (do not include reductions from tax bill)
- ☐Alimony Income Received (Date of Divorce: ____________________) mm/dd/year format
- ☐Other Income - List Source and amount____

PAYMENTS (provide amounts and/or supporting documentation of payments made for the following items

- ☐Qualified Educator Supplies Expense $_____________
- ☐Gambling Losses - $_____________deductible to the extent of winnings claimed/reported/received
- ☐Alimony paid $______________ (Date of Divorce: ____________________) mm/dd/year format
- ☐Student loan interest – you might have to get this online
- ☐Personal contributions to a **non-employer** Retirement Savings Account – year end statement showing 2022 activity
- ☐Itemized deductions ie: medical, taxes, interest, charity (fill out separate schedule)
- ☐Long Term Care insurance premiums paid

OTHER ITEMS

- ☐Business income & expenses (fill out business schedules)
- ☐1099-K received from any third-party payer
- ☐ Student loan forgiven – provide documentation
- ☐Automobile expenses (fill out separate auto expense schedule attached to business & rental schedules)
- ☐Rental property (fill out rental schedules)
- ☐Child & Dependent Care (fill out separate schedule)

2022 TAX PREPARATION WORKSHEETS

REQUIRED INFORMATION – Please complete all pages

Answer all questions and if any of the following items pertain to you or your spouse for 2022, please check the appropriate box and include all pertinent details. Provide additional schedules or back up information as requested.

PERSONAL INFORMATION - Everyone must legibly answer all questions in this section.

	TAXPAYER	SPOUSE
Name		
Occupation to list on return		
Email Address		
Driver's license issue date **If after 2021 provide a copy (front and back)**	/ /	/ /
Cell Phone Number	( )	( )
Home Phone Number	( )	( )
Preferred Method of Contact:		
County of Residence :	**School District:**	

YES/NO – I/we would like our refund used to purchase US Savings Bonds instead of being refunded
YES/NO – I/we would like any tax due to be paid via ACH from the bank account listed below
YES/NO – I would like any refund to be direct deposited to my bank account listed below
Required information if you desire direct deposit of refunds and/or ACH payments of balances due:

	For Direct Deposit of Refunds:	For ACH Payment of Tax Due:
Bank Name		
Routing Number		
Account Number		
Type of Account - Checking or Savings		

Providing a voided check is most helpful.

GENERAL QUESTIONS – Please answer all to the best of your ability.

YES NO

- ☐ ☐ I (we) want an electronic copy of the 2022 tax return. (Email address must be provided)
- ☐ ☐ Did your marital status legally change during the year? If yes, explain: ____________________
- ☐ ☐ Is your address different from what was shown on your last year's tax filing? If so, provide new address.
- ☐ ☐ Did you receive an Identity Protection PIN (IP PIN) from the IRS? If yes, attach the IRS letter(s).
- ☐ ☐ Did you receive correspondence during 2022 from any State or the IRS about your tax filings? If so, please provide
- ☐ ☐ At any time during 2022, did you: (a) receive (as a reward, award, or compensation); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? If yes, provide details
- ☐ ☐ Do you have any savings bonds that matured in 2022 that you did not cash in by year end? (Issued in 1992) **(If yes, we must report the interest earned)**
- ☐ ☐ Are you or your spouse legally blind and/or disabled? If so, provide physician statement.
- ☐ ☐ Do you know how you can make your paper money crisp again?

GENERAL QUESTIONS (Continued) – ALL MUST ANSWER:

YES NO

☐ ☐ Do you have previous year(s) of tax returns that are either unfiled or filed with unpaid balances still due by 12/31/22? If so, please provide details.

☐ ☐ Do you want to designate $3 to the Presidential Election Campaign Fund?

☐ ☐ Does your spouse want to designate $3 to the Presidential Election Campaign Fund?

☐ ☐ Did you engage in any bartering transactions in 2022? If yes, at what value? $_________________

☐ ☐ At any time during 2022 did you have a financial interest in or signature authority over any holdings in any foreign bank accounts, investment accounts (other than through a US Broker) or an ownership interest in real property in a foreign country? If yes, provide information.

☐ ☐ Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?

☐ ☐ Do you own property in a foreign country? If yes, provide details

☐ ☐ Did you pay alimony or receive alimony in 2022? If so, enter the date of original divorce or separation agreement:

☐ ☐ Did you pay any individual $2,300 or more as a household employee during the year?

☐ ☐ It is said that our taxation system is a voluntary one. Do you remember when you volunteered?

☐ ☐ Do you have adequate records to support every item of income and deduction for the tax returns being prepared?

☐ ☐ Did you or your spouse receive forgiveness on a qualifying federal student loan? If so, include details.

☐ ☐ Did you receive income or incur expenses associated with any of the following: a fantasy sport league, as a driver for car sharing (Lyft or Uber), freelancing, fashion sharing, crowdfunding, Airbnb/HomeAway/VRBO? If "Yes," provide documentation.

☐ ☐ Did you pay long-term care premiums for yourself and/or your spouse in 2022? (include proof of amounts paid for each)

	TAXPAYER	**SPOUSE**
Premium Paid in 2022	$	$

STATE SPECIFIC

☐ ☐ Do you or your spouse maintain living quarters in New York City?

☐ ☐ Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect the proper amount of state sales or use tax? **If so, how much sales/use tax do you owe? $__________**

☐ ☐ Did you or your spouse contribute any money into a NYS 529 Education account during the year? If yes, provide proof.

☐ ☐ Were either you or your spouse a volunteer firefighter or volunteer ambulance driver for the entire 2022 tax year? If yes, what department:___________________________________

☐ ☐ Have you, your spouse (or an entity of which you are an owner) been convicted of an offense, defined in NYS Penal Law Article 200 or 496, or section 195.20 (government bribery, corruption, obstruction of a public servant.) ***THIS IS NOT A JOKE QUESTION AND MUST BE ANSWERED ON ALL NY RETURNS.***

TRUSTS AND GIFTING

☐ ☐ Are any of your assets held in a trust? If this is a new trust, or this is the first year I will be preparing a trust return for you, please provide a copy of the trust document.

☐ ☐ Did you make gifts of more than $16,000 to any individual during the year?

☐ ☐ Did you add anyone as a co-owner to any of the following during 2022: property deed, bank account or investment account with the intent to gift it to them?

☐ ☐ Do you know who said, “I don’t make jokes, I just watch the government and report the facts”?

DEPENDENT INFORMATION:

☐ ☐ Are you intending to claim any dependents on your 2022 tax returns? If yes, please complete the following

List all dependents (Do not list taxpayer & spouse) you intend to claim on your 2022 tax return:

Dependent's Name & Relationship to you: Child, foster child, parent, sibling or Other Do NOT list spouse (Provide a copy of the social security card and birthdate ONLY if not previously provided)	Age at 12/31/22	Did you provide over half of this person's support in 2022? Yes/No	# of months lived in your home in 2022	# of months as a full-time student in 2022	Lived with you when not away at school? Yes/No
Name: ______________________________ Proof of dependent's address attached? Yes/no					
Name: ______________________________ Proof of dependent's address attached? Yes/no					
Name: ______________________________ Proof of dependent's address attached? Yes/no					

You must provide documentation showing the child's home address
(acceptable proof is at least one of the following: school records, medical records, daycare records, etc.)
I must note on your return what was provided

☐ ☐ Did anyone listed above already filed a 2022 tax return? **If yes, provide a copy**

☐ ☐ Do you want me to prepare a tax return for anyone listed above if one should be filed? **Additional fees will apply**.

☐ ☐ Did you provide over half the support **for any other person(s)** during 2022, that you **do not** consider a dependent for tax purposes? (ie: adult child, parent, foster child, sibling)

☐ ☐ Did you pay for child care for a child under 12 while you worked, looked for work, or while you were a full-time student?

☐ ☐ Are you claiming any child(ren) as the **noncustodial** parent? If so, provide the signed authorization from the custodial parent granting you the exemption. (Returns **cannot** be filed without the signed 8332 Form)

HOME, INVESTMENTS, PURCHASES, SALES AND DEBT INFORMATION:

☐ ☐ Did you sell, exchange, refinance or purchase any real estate during the year? **If yes, provide closing documents.**

☐ ☐ Did you sell any personal assets in 2022 at a gain? (collectibles, cars, artwork, gems, stamps, coins, etc.)

☐ ☐ Did you obtain a new home loan this year? If yes, provide all escrow, closing and other pertinent documentation and information.

☐ ☐ Did you pay interest on any home mortgage loan in which the proceeds were **not** used entirely for home improvements? This could be a refinanced mortgage, home equity loan or home equity line of credit account.

TAX CREDITS AND DEDUCTIONS

☐ ☐ Did you purchase a qualified plug-in, electric drive vehicle or qualified fuel cell vehicle in 2022? **Provide the receipt.**

☐ ☐ Did you make any withdrawals from an education savings or 529 Plan account in 2022? (Attach proof)

☐ ☐ Did you pay any student loan interest in 2022? (Attach proof)

☐ ☐ Did you or your spouse have health insurance through the health exchange in 2022? If so, attach form 1095-A

☐ ☐ Did you (or your spouse) have a high deductible health plan during 2022?

YES NO

☐ ☐ Was a qualified HSA (Health Savings Account) funded or withdrawn from in 2022?

1) If yes, how much was put into the account for 2022 from payroll deductions? $__________
   a. How much was deposited from your own nonpayroll contributions? $__________
   b. Do you have a family or individual health plan? ________________
   c. How much of the withdrawal was spent on qualified medical expenses? $__________
2) Do you expect to put any more money into the account before 4/15/23 towards 2022? Yes/No
3) If so, how much? $_______________Write MAXIMUM on the line for me to calculate your maximum limit.

☐ ☐ Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? **If yes, attach all Form(s) 1098-T, bills and receipts for qualified tuition and related expenses.**

THE COLLEGE STUDENT'S TRANSCRIPT OF BILLING ACTIVITY FROM THE COLLEGE MUST BE PROVIDED TO CALCULATE ALL EDUCATION CREDITS.

☐ ☐ Did anyone reported on this tax return receive a scholarship of any kind during the year?
If yes, provide scholarship award letter and indicate how the scholarship was used.
Indicate how much was spent for expenses other than tuition, such as room and board or travel

☐ ☐ Do you know who said, "Blessed are the young, for they shall inherit the national debt"?

PENSION AND RETIREMENT INFORMATION:

☐ ☐ Did you take any distributions from any pension, or IRA retirement account in 2022?
If yes, did you return any distribution to a qualified retirement account? Yes/No (Circle your answer)

☐ ☐ If over 70.5 years of age, did you directly donate any of your distributed IRA amounts to a charitable organization in 2022?
If yes, how much $_______________.(Provide proof)

☐ ☐ Did you or your spouse contribute directly (or plan to contribute directly) for 2022 to a retirement account that is **not funded** with amounts deducted from a paycheck? (other than a 401k, SIMPLE, or employer Roth)
If yes fill in the table below and provide statements showing contributions made.

List deposits made for the 2022 tax year during the calendar year, under the "funded in 2022 box", if you have not yet deposited the money **BUT PLAN TO FUND BY THE DUE DATE OF YOUR TAX RETURN**, put that amount under the "expect to add" box. Provide to me investment statement(s) showing 2022 contributions made.
Write "maximum" if you plan to put in everything you are allowed to.

2022 Contributions made to:	**TAXPAYER**		**SPOUSE**	
	Funded in 2022	**Expect to add**	**Funded in 2022**	**Expect to add**
Traditional IRA	$	$	$	$
Roth IRA				
Self Employed Pension Plan				

☐ ☐ Are you interested in contributing to any IRA before April 15, 2023 if it will **NOT** be a tax deduction?

☐ ☐ Do you know who said, "we make a living by what we get. We make a life by what we give."?

ESTIMATED INCOME TAXES, TAX PAYMENTS, AND 2023 TAX PLANNING

☐ ☐ Do you expect a large fluctuation in income, deductions, or withholding in 2023? If so, why?

☐ ☐ Do you want me to calculate your 2023 estimated tax obligations on something other than the safe harbor provision based on your 2022 income return? If yes, what should it be based on: ______________________________

☐ ☐ If over 70.5 years of age, do you plan to directly donate any RMD amounts to a charitable organization in 2023?

☐ ☐ Do you want me to use my judgement in determining whether applying any overpayment of taxes to your 2023 return is wise?

☐ ☐ Did you pay any estimated income tax payments in 2022? If so, please provide proof of every payment that was made during the 2022 calendar year and to date in 2023 **and** complete the following:

			Amounts Paid to:		Proof
Type of Payment	**Date Paid**	**Check #**	**Federal**	**State**	**Attached?**
4th Qtr 2021 Estimate (if paid in 2022)	/ /2022				
Paid with 2021 Tax Extension	/ /				
Paid with 2021 Tax Return	/ /				
1st Quarter 2022 Estimate	/ /				
2nd Quarter	/ /				
3rd Quarter	/ /				
4th Quarter	/ /				
Additional Payments	/ /				

BUSINESS RELATED QUESTIONS – IF YOU DO NOT HAVE A BUSINESS YOU CAN SKIP THIS SECTION

☐ ☐ In 2022 did you (or your spouse) run a small business as a sole proprietor?

☐ ☐ In 2022 did you (or your spouse) run a small business as a single member LLC or as spousal partners? If yes, did you file any required NYS-IT-204LL form(s)? (attach a copy of the form filed)

☐ ☐ Did you sell an existing business, rental, or other property this year? If yes, provide closing documents.

☐ ☐ Did you start a new business or purchase rental property during the year? If yes, provide details.

☐ ☐ Did you sell, exchange, or purchase any assets used in your trade or business? If yes, provide details.

☐ ☐ Did you acquire a new or additional interest in a partnership or S corporation? If yes, provide details.

☐ ☐ Did you purchase any gasoline, diesel, or special fuels for off-road business use? If so, how many gallons? _______

☐ ☐ Do you intend to fully fund any available self-employed pension option for 2022?

☐ ☐ In 2022 did you apply for or obtain any Employer Retention Tax Credits?

CLOSING

☐ ☐ Is there anything else you would like to bring to my attention? If so, please note it at the bottom of this page.

Now that we are end of this list of questions, and you are ready to put your information together, remember the quote by Benjamin Franklin: "By failing to prepare, you are preparing to fail." Deadlines approach quickly so get started putting everything together!! Good luck!!

Completed by:_____________________________________ ________________________

(Please Print your name) Date Completed

Notes to Beth:

___

___

___

___

********** OTHER RECEIPTS INFORMATION **********

OTHER RECEIPTS RECEIVED IN 2022 Indicate if received by Taxpayer (TP) Spouse (SP) or Joint (J)		
	Amount	(TP, SP, J)
Hobby Income – what is the hobby?	$	
Gambling Income	$	
Unemployment Income	$	
Jury Duty – Board of Election Income	$	
Payments received on prior year installment sale	$	
Tips received & not reported on W-2	$	
Amount of debt forgiveness (Student Loans, 1099-C, etc)	$	
Rental of personal property	$	
1099-K reported proceeds	$	
Social Security Income – PROVIDE STATEMENT	$	TP
Social Security Income – PROVIDE STATEMENT	$	SP
Other – specify	$	

********** TAX PAYMENT INFORMATION **********

PROPERTY AND SALES TAXES PAID IN 2022 **Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)**		
Real Estate Taxes – PROVIDE PAID BILLS FOR EACH	**Amount**	(TP, SP, J)
County/City/Town on primary residence (typically paid in January)	$	
School tax on primary residence (typically paid in Sept)		
Village tax on primary residence		
County/City/Town tax paid for 2nd Home		
School tax paid for 2nd home		
Sales tax paid on large purchases (vehicles, RVs, motorcycles, etc)		
Other – specify		

********** DEDUCTIONS AND EXPENSES **********

MEDICAL EXPENSES

Do **not** include any amounts paid by the following: your employer, with pre-tax money, your health insurance, or any HSA and FLEX accounts

Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)

	Amount	TP, SP,J
Health, Dental and Vision Insurance Premiums paid by you out of pocket	$	
Long-term Care Insurance Premiums – **Must separate by individual**	$ $	TP SP
Medicare Insurance – (Part A,B,C,D)		
Prescribed drugs & insulin (co-pays, out-of-pocket)		
Doctor, Chiropractor, Dentists, etc (office visits)		
Nursing Home (detailed receipt required)		
Hospital, Home Health Care, Assisted Living		
Medical Equipment, Supplies & Rentals		
Miles driven for Medical Purposes 1/1 – 6/30 7/1 – 12/31		
Parking, Taxi, Bus or Ambulance services		
Other:		

CHARITABLE DONATIONS

Only list the donations that you have the appropriate documentation to support the amounts listed.

Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)

	Amount	TP, SP, J
Donations made by check - attach list **(do not include raffles or political)**	$	
Credit Card Donations – attach list **(do not include raffles or political)**		
Donations made by cash – you must **attach** receipt from organization		
Donations made via payroll deduction – **attach paystub proof**		
Total noncash donations – attach proof from charity with detailed list		
Miles driven for charity		
IRA RMD Charitable contributions		
Raffle tickets – **do not include in above numbers**		
Political contributions **– do not include in above numbers**		
Other:		

INTEREST EXPENSE
HOME LOANS, STUDENT LOANS, INVESTMENTS

Include Form 1098 from every lender

Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)

First Mortgage Primary Residence Second Residence	$ $	
Second Mortgage Primary Residence Secondary Residence		
Home Equity Line Primary Residence Secondary Residence		
Points Paid – at 2022 purchase **Points Paid** – at 2022 refinance		
Mortgage Insurance Premiums Paid		
Mortgage Principal Balance due @ 12/31/22: (Provide Statement please)		
1st Mortgage	$	
2nd Mortgage	$	
Home Equity Loans – used for home improvement	$	
Home Equity Loans – NOT used for home improvement	$	
Student Loan Interest Paid – Include Proof		
Investment Interest Paid – Include Proof		

MISCELLANEOUS DEDUCTIONS

(Do not include expenses for a business or rental property in this section.)

Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)

K-12 Teacher supplies	$	
Gambling losses (limited to winnings, must attach all proof)		
Alimony Paid		
Union Dues		
Investment Advisor Fees		
Tax Prep Fee paid during 2022		
Investment expenses		
Residential Energy Improvements – receipts required		