JK ASSOCIATES, LLC, TAX & CONSULTING - 2022 Tax Year 1040 Sheet

Please return this form to us along with your engagement letter and tax documentation.

CLIENT CONTACT INFORMATION UPDATE

TAXPAYER **(Primary contact ☐)**	SPOUSE **(Primary contact ☐)**
NAME:_______________________________________	NAME:____
OCCUPATION:_________________________________	OCCUPATION:___________________________________
DAYTIME PHONE #:______________________ ☐ Cell	DAYTIME PHONE #:________________________ ☐ Cell
EVENING PHONE #: ______________________ ☐ Cell	EVENING PHONE #: ________________________ ☐ Cell
EMAIL:____	EMAIL:____
DL/ID#_________________________STATE: ______	DL/ID#____________________________STATE: ______
Issued:_________ Expires:________ refuse to provide ☐	Issued:_________ Expires:________ refuse to provide ☐

HOW DO YOU PREFER WE CONTACT YOU? ☐ DAYTIME PHONE ☐ EVENING PHONE ☐ EMAIL

May we contact you by text? ☐ YES ☐ NO Best cell phone for text: ________________________

HOME ADDRESS:____ **County** of residence on 12/31/2022:

____ _________________

Is this a change of address from last year? ☐ YES ☐ NO
Did your email address or phone numbers change? ☐YES ☐ NO
Explanation:

State of Residence on Dec. 31, 2022:_____________
Were you (and your spouse) a resident of this state for all of 2022? ☐ YES ☐ NO: date of move:____________
Did you (or your spouse) work in any state other than your resident state during 2022? ☐ YES ☐ NO

DEPENDENTS YOU ARE CLAIMING THIS YEAR (please provide Form 8332 if you are non-custodial parent)	Date of Birth	Relationship	Social Security Number	College student?

Add additional names as needed below.

FOREIGN ACCOUNTS AND ASSETS, CRYPTOCURRENCY	YES	NO	NOT SURE
Penalties for not declaring foreign accounts, assets, inheritances and gifts can be severe. Please ask us what your reporting requirements are. **If you have any foreign connections, please fill out our extended Foreign Interest Questionnaire. New for 2022 is a question on cryptocurrency.**			
The following questions appear on your return and must be answered:			
At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country?			
During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?			
NEW!! The following question appears on your return and must be answered:			
At any time during 2022, did you did you receive (as a reward, award, or payment for property or services) or sell, exchange, gift or otherwise dispose of a digital asset (or financial interest in a digital asset)?			

AFFORDABLE CARE ACT (HEALTH INSURANCE COVERAGE)	YES	NO
Did you or anyone in your household have health insurance through the Marketplace (EXCHANGE) for 2022?		
If you have any insurance policies through the EXCHANGE: We cannot complete your return without the information on Form 1095-A. Have you provided Form 1095-A, Health Insurance Marketplace Statement? (Mandatory)		

Estimated Taxes			
A significant portion of IRS or state correspondence is due to inaccurate reporting of estimated tax payments. Did you pay any 2022 estimated taxes to the IRS or any state? If so, provide details below.			
Federal		**State ________**	
Date paid	Amount paid	Date paid	Amount paid
	$		$
	$		$
	$		$
	$		$

Income Statements	
How many tax statements do you and your spouse (if applicable) have this year?	
W-2s	
1099-R (retirement distributions)	
1099-INT (interest)	
1099-DIV (dividends)	
Brokerage statements	
K-1s	

ADMINISTRATIVE	YES	NO
Do you want your payment due the IRS and/or state **withdrawn** from your checking account?		
If you get a refund (IRS or state), do you want the funds direct deposited into your bank account?		
☐ I have provided voided check ☐ My routing & account number are the same as last year Or, here is my banking information: Bank Name:____ Routing #:_________________________ Account #:__________________________		
If you have an overpayment of 2022 taxes, do you want the excess applied toward 2023?		
When my tax return is finished: ☐ upload to the portal ☐ print return for pickup in office ☐ print return and mail (additional fees) E-file Signatures: ☐ I (we) will e-sign in the portal ☐ I (we) will sign in person in the office (please make appointment with Cheryl) ☐ I (we) will return my signed e-file forms by mail (please use certified mail and plan for delays) Do you have an IRS IP PIN? ☐ taxpayer ☐spouse (if so, please provide the IP PIN letter for 2023 filing) Document return: ☐ I don't need them returned, please shred ☐ I will pick up documents at office within 30 days of return filing ☐ Please mail my documents to me (additional fees)		
I am going to be out of town at some point during the tax season and/or I need a "rush job."		

Please complete our Tax Interview Sheet (next page). If your personal return includes Schedule C or E, please also complete our Business Interview Sheet. **If you are eligible for the Child Tax Credit, Education Credits, Earned Income Credit or Head of Household filing status, *we have a new "Due Diligence" interview worksheet that is required.***

Signed: ____

Spouse (must also sign if applicable): ____

Date: ____

Date: ____

JK ASSOCIATES, LLC, TAX & CONSULTING - 2022 Tax Year Interview Sheet

Taxpayer/Spouse:____ Date:______________

Here is a list of questions we ask during your annual tax interview. Not all questions apply to all clients. If you are dropping off your tax documents and not meeting with us, please answer the questions and we will follow up with you. If you are coming in for a meeting, answering these questions beforehand will speed up the meeting.

IF YOU ANSWER 'YES' TO ANY QUESTION, PLEASE PROVIDE DOCUMENTS and EXPLANATIONS. If more space is needed, use the last page or attach a separate sheet. If you are in doubt about the answer, please check the “Not Sure” box so we can discuss the issue with you. If your personal return includes Schedule C or E, please also complete our Business 2022 Interview Sheet.

	PERSONAL INFORMATION	YES	NO	NOT SURE
1	Do you have any changes in dependents, marital status or address from your prior tax return?			
2	Do you have children under age 24 with UN-earned income of more than $1150?			
3	Were you notified by the IRS or state taxing authority of any changes in prior year returns?			
4	Did you make gifts of more than $16,000 to any individual?			
5	Could you be claimed as a dependent by someone else?			
6	Do you have anyone living with you or supported by you that you are not claiming as a dependent?			

	DO WE HAVE ALL YOUR INCOME?	YES	NO	NOT SURE
7	Did you receive unemployment compensation? If yes, provide 1099-G			
8	Do you and/or your spouse (if applicable) have self-employment income?			
9	Did you receive any hobby income or income from odd jobs (such as jury duty, tutoring, babysitting) or sell items at home or online (other than personal items at no profit)?			
10	Did you have any gambling or lottery winnings?			
11	Did you have any debts cancelled, forgiven or refinanced during2?			
12	Did you rent out your home (such as through AirBnB) or buy rental property?			
--	Did you receive Form 1099-K or receive payments through Paypal, Venmo, or CashApp?			
13	Did you have any withdrawals from a 529 plan or HSA?			
14	Did you pay or receive alimony or child support?			
15	Did you start, buy or sell a business, farm or any interest in any partnership or S corporation in 2022? If so, provide documents and give a brief description:			
16	Did you receive grants of stock options from your employer, exercise stock options, sell restricted stock or dispose of any stock acquired under an employer stock plan?			
17	Did you convert a Traditional Individual Retirement Account (IRA) to a Roth IRA in 2022?			

	DID WE FIND ALL YOUR TAX BREAKS?	YES	NO	NOT SURE
18	Did you have real estate taxes or mortgage interest to report?			
19	Did you pay any home equity or other home loan interest for funds **not used to acquire or improve** your principal residence or second home?			
20	Are/were you a law enforcement or public safety officer? Or active or retired military?			
21	Did you make any contributions to Qualified State Tuition Plans (Section 529 plans) in 2022? If YES, please provide the amounts for each plan and which state plan you contributed to.			
22	Did you buy an electric vehicle or make energy efficient improvements to a home?			
23	Did you make a 2022 IRA contribution? (traditional or Roth)			
24	Do you want to make a 2022 contribution to a retirement plan (IRA, SEP, SIMPLE, 401(k) or KEOUGH)? Ask us if it can reduce your taxes!			
25	Did you pay any student loan interest in 2022?			

26	Did you pay for child care for a dependent 12 years old or younger OR for an adult while you worked, looked for work, or attended classes?			
27	Did you pay tuition for yourself or a dependent?			

Please list totals for your MEDICAL EXPENSES. We DO NOT need receipts. Please retain for your records	
Pharmacy totals	
Total for doctor and dental copays, medical equipment, hospital bills, lab tests, etc	
Medical mileage	
Insurance (do not include your Medicare payments unless you pay it separately. Your social security statement provides your Medicare payments.)	
Your ANNUAL premium for long-term care insurance.	
Spouse's ANNUAL LTC premium (if applicable).	
Other (provide a brief description)	

Charitable Contributions **Please retain receipts for your records. Note: Political contributions and cash contributions without a receipt are not deductible.** You must have receipts but we do not need to see them unless it was for $250 or more to any one organization.	**Amount**
Total of monetary (cash) contributions. Please provide a list and acknowledgment letters for all contributions over $250.	
Charitable mileage	
Total of non-cash contributions. Also, please provide a list with dates, charity, description of items donated and the thrift-store value of the contribution. We **do not** need receipts	
Did you make any Qualified Charitable Donations from your IRA? IF YES, PLEASE DO NOT INCLUDE THEM IN YOUR LIST OF DONATIONS ABOVE but provide a second list of these donations (and the name of the company that holds your IRA) so we can properly deduct them.	

	2023 PLANNING	YES	NO
44	Do you expect changes in 2023 that might require estimated tax payments?		
45	Will you be turning 73 and need information about required minimum distributions?		
46	If you are taking RMDs from an IRA, do you want to learn about Qualified Charitable Donations to reduce your taxable income?		
47	Are you planning on buying an electric vehicle or making energy improvements to a home?		

Q#	Please use this section to elaborate on or explain any yes answers. Use a separate sheet, if necessary.