

Hollingsworth Avent Averre & Purvis, PA
300 W Millbrook Rd
Raleigh, NC 27609-4306

2023 Client Organizer

TEST

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TEST

1. MAILING (TO 300 WEST MILLBROOK ROAD, RALEIGH, NC 27609),
2. EMAILING (A SINGLE EMAIL CONTAINING ALL PDF ATTACHMENTS WORKS BEST. YOU MAY REQUEST A SECURE SHAREFILE LINK FROM OUR OFFICE),
3. DROPPING THEM OFF AT THE OFFICE, OR SLIDING THEM THROUGH THE SLOT IN THE FRONT DOOR IF AFTER HOURS.

IMPORTANT!

**IF WE DO NOT HAVE SUBSTANTIALLY
ALL OF YOUR TAX DOCUMENTS
BY MARCH 8th WE WILL LIKELY HAVE
TO FILE FOR AN EXTENSION.**

Enter 2023 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

DRIVER'S LICENSE

In an effort to help protect your identity and fight tax fraud, the IRS and many state tax offices recommend that tax filers provide their driver's license information. Providing this information is currently not required to file federal and North Carolina taxes. However, in some states, omitting this information may delay the processing of your return. If you have previously sent us a copy of your driver's license there is no need to send it in again, unless you've had it renewed.

1099 Questions on Business Returns (including Schedules C, E, F)

The IRS includes two questions concerning Form 1099 on all business returns, including Form 1040, Schedules C, E, and F businesses. The questions are: 1) Did you make any payments in 2023 that would require you to file Form(s) 1099, and 2) If yes, did you or will you file all required Forms 1099?

We must answer those questions when preparing your 2023 Form 1040 if it includes a Schedule C, E, or F. Therefore, if you have a trade or business that reports on one or more of these schedules, please review the requirements for filing Forms 1099 (below) and provide us with the answers to those two questions.

Generally, any trade or business that makes payments in the course of that trade or business of interest, rents, compensations, remuneration for services, annuities, etc. aggregating \$600 or more

for the year to a single payee is required to report the payments to the IRS and to the recipient of the payments by filing Form 1099. However, this requirement does not apply to payments made to corporations. Additionally, payments made to attorneys or health care providers are subject to 1099 reporting regardless of amount paid or whether they practice in corporate form.

What to Attach

We must have copies or originals of all reporting tax forms sent to you - for example, W2s, 1099s, 1098s, 1098-T, brokerage statements, HUD settlement statement, etc. A personalized list of all such income items that you had on your 2022 tax return is included in the organizer. Below is a standard list of the most common documents we will need:

- Forms W-2 for wages, salaries, and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc. (1099-DIV, 1099-B, 1099-SSA).
- Brokerage statements showing investment transactions for stocks, bonds, etc., all pages.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098 or 1098-C).
- Form 1095 series related to health insurance.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.
- Settlement (HUD) statements from real estate transactions, including refinancings.
- Six digit Identity Protection PIN for use on 2023 returns if sent to you by IRS.

Policies

Our file retention policy, as well as our privacy policy and other pertinent information, is posted on our website at www.haacpa.com <<http://www.haacpa.com>>.

Fees

The minimum charge for our tax preparation is \$650 and may be more depending on the return's complexity or time required to complete. Follow-up work, including responding to correspondence from tax authorities will be billed at our hourly fees in effect at that time. Fees are due upon the receipt of our invoice and late payments will be subject to finance charges of 1.5% per month.

Acknowledgements

By hiring us, you agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated because of this engagement shall be administered within the county of Wake, North Carolina, and any ensuing litigation shall be conducted within said county, according to North Carolina law. The results of any such mediation shall be binding only upon the agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Furthermore, by listing deductions for travel, entertainment, business gifts, listed property (e.g., vehicle, personal use computers, cell phone), or charitable contributions, you acknowledge that you have the documentation required by the IRS for those special deductions. The documentation requirements are listed below.

Travel, Meals, Gifts, and Listed Property

The law disallows an otherwise allowable deduction for any expense for traveling (including meals and lodging), gifts or listed property unless the expense is substantiated by adequate records or by sufficient evidence corroborating your own statements. In addition, the regulations generally require you to maintain documentary evidence (such as receipts, paid bills, etc.) for 1) any lodging expenditure, and 2) any other expenditure of \$75 or more. For business travel, the documentation should include the amount, date, place, and business purpose of the travel. For business meals, the documentation should include the amount, date, place, and business purpose of the meal as well as the business relationship of the person or persons present. For business gifts, the documentation should include the amount, date, description of gift, business purpose of gift, and business relationship of the recipient of the gift. For listed property, the documentation should include the amount (e.g. cost), business or investment use based on mileage, etc., date of the expenditure, and business or investment purpose of the property.

Charitable Contributions

The law requires that you have a receipt, letter, or other written communication from the charity (showing the name of the charity, the date and the amount of the contribution) documenting all charitable contributions made by check and that you have a receipt or a bank record (e.g. cancelled check) documenting all contributions made by check or by other monetary means. For contributions of property, you generally need a receipt which contains the name of the charity, a

description of the property, and the date and location of the contribution.

For all individual contributions of \$250 or more, the law requires a receipt (written acknowledgement) from the charity to which you made the donation stating the date and amount of the contribution as well as a statement as to whether you received anything in return for your contribution. If you received goods or services in return for the contribution, the receipt should include a description and an estimate of the value of the goods or services received in return for the contribution. If the goods or services received consist solely of intangible religious benefits, the receipt should include a statement to that effect.

If you are claiming a deduction of more than \$500 for a vehicle, boat, or airplane you contributed to a charity, the law requires that you obtain a Form 1098-C from the charity to deduct your contribution.

Generally, a deduction is not allowed for a charitable contribution of clothing or household items unless the items are in good used condition or better. Household items generally include furniture, furnishings, electronics, appliances, linens, and other similar items. For donations of such items, you will need to provide the donation value.

Application of the ever-changing tax law is an uncertain and subjective area. In situations where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions, we will use our judgment to resolve the ambiguity in your favor whenever possible. We will not use a position we believe is unsustainable. Because you are ultimately responsible for all the positions taken on your tax return, you will also be responsible for any penalties and interest assessed as a result on those positions.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual, nonresident alien, or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

In order to meet the filing deadline for your 2023 income tax return, your completed tax organizer needs to be received by our office no later than March 8, 2024. Any information received after that date may require an extension of time be filed for your return.

Thank you for the opportunity to serve you.

Sincerely,

Hollingsworth Avent Averre & Purvis, PA

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did you live separately from your spouse during the last six months of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter for filing returns in 2023.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires and other disaster situations.	<input type="checkbox"/>	<input type="checkbox"/>
COVID-19 Information		
Did you receive State and Local Fiscal Recovery Funds (SLFR) under a program to support those negatively impacted by the COVID-19 pandemic for helping you with your mortgage insurance and/or home purchases, such as funds to pay some or all of the down payment and closing costs associated with your purchase of a home?	<input type="checkbox"/>	<input type="checkbox"/>
Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state?	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,500?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Is there any other person(s) who lived with you more than half the year but not claimed by you last year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter for use during 2023	<input type="checkbox"/>	<input type="checkbox"/>
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>

- | | | |
|---|--------------------------|--------------------------|
| Did you have ownership interest in any type of business? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any assets used in your trade or business? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire a new or additional interest in a partnership or S corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any real estate during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase or sell a principal residence during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you foreclose or abandon a principal residence or real property during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire or dispose of any stock during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you take out a home equity loan this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you refinance a principal residence or second home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell an existing business, rental, or other property this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you lend money with the understanding of repayment and this year it became totally uncollectable? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase a new or previously owned Clean vehicle this year that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer. | <input type="checkbox"/> | <input type="checkbox"/> |

Income Information

- | | | |
|---|--------------------------|--------------------------|
| Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any income from property sold prior to this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any unemployment benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any disability income during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Medicaid waiver payments as difficulty of care during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive tip income not reported to your employer this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did any of your life insurance policies mature, or did you surrender any policies? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any awards, prizes, hobby income, gambling or lottery winnings? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any income considered to be nonemployee compensation? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you expect a large fluctuation in income, deductions, or withholding next year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork, or used digital assets to pay for goods or services? | <input type="checkbox"/> | <input type="checkbox"/> |

Retirement Information

- | | | |
|---|--------------------------|--------------------------|
| Are you an active participant in a pension or retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Social Security benefits during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, were any withdrawals due to a Federally declared disaster? | <input type="checkbox"/> | <input type="checkbox"/> |
| If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2023? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any qualified charitable distributions (QCD) during the year? | <input type="checkbox"/> | <input type="checkbox"/> |

Education Information

- | | | |
|--|--------------------------|--------------------------|
| Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did anyone in your family receive a scholarship of any kind during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board? | <input type="checkbox"/> | <input type="checkbox"/> |

- | | | |
|--|--------------------------|--------------------------|
| Did you make any withdrawals from an education savings or 529 Plan account? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to an education savings or 529 Plan account? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any student loan interest this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you cash any Series EE or I U.S. Savings bonds issued after 1989? | <input type="checkbox"/> | <input type="checkbox"/> |
| Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education? | <input type="checkbox"/> | <input type="checkbox"/> |

Health Care Information

- | | | |
|--|--------------------------|--------------------------|
| Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to a Health savings account (HSA) or Archer MSA? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay long-term care premiums for yourself or your family? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are a business owner, did you pay health insurance premiums for your employees this year? | <input type="checkbox"/> | <input type="checkbox"/> |

Itemized Deduction Information

- | | | |
|--|--------------------------|--------------------------|
| Did you incur a casualty or theft loss or any condemnation awards during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, did the loss occur in a Federally declared disaster area? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you donate a vehicle or boat during the year?. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay real estate taxes for your primary home and/or second home? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any mortgage interest on an existing home loan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur interest expenses associated with any investment accounts you held? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any major purchases during the year (cars, boats, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax? | <input type="checkbox"/> | <input type="checkbox"/> |

Miscellaneous Information

- | | | |
|---|--------------------------|--------------------------|
| Did you make gifts of more than \$17,000 to any individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you utilize an area of your home for business purposes? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you engage in any bartering transactions? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you retire or change jobs this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any individual as a household employee during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make energy efficient improvements to your main home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a distribution from, or were you a grantor or transferor for a foreign trust? | <input type="checkbox"/> | <input type="checkbox"/> |

- 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?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Are you an owner or do you control 25% of a company's ownership interest for a company registered with a secretary of state or similar office before January 1, 2024?
- Do you plan to become an owner or control at least 25% of a company's ownership interests for a company registered with a secretary of state or similar office for the first time after January 1, 2024?
- Did you receive correspondence from the State or the IRS?
- If yes, explain: _____
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

Client Organizer Topical Index

This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets. Please note this organizer is customized specifically for you, and may not contain all of the pages listed here.

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Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [] numbers are for preparer use only.