

Engagement Letter for 2024 Individual Income Tax Returns

K2N Advisors and CPAs is pleased to offer the following information about the completion of your tax work. We ask that this Engagement Letter be signed and dated.

We will prepare your Federal and State income tax returns from information that you provide (see the accompanying organizer). We will neither audit nor verify this data, although we may ask you to clarify some of it. We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and other supportable positions. K2N conducts tax practices in conformity with guidelines from the AICPA Tax Division and Department of the Treasury Circular 230.

If you have a business or real estate operation that is included in your personal tax returns, you will provide us with accounting general ledgers records online or by email. It is your responsibility to keep accurate books, free of personal, non-deductible expenses, and delineate meals and entertainment expenses. We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We may have a separate charge for rendering these services.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us. K2N will continue to file state tax returns in the states that you notify us regarding the origination of your income. If you wish to have us review the sourcing rules of your income and if you owe income tax to any other state(s), please request this service.

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. We will assist you to determine if any additional filing requirements are necessary which may include FBAR and/or FATCA forms. Failure to reports foreign assets may result in significant civil and criminal penalties from the Department of Treasury.

Your returns, of course, are subject to examination or inquiry by the taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination or inquiry regarding your return, we will be available to represent you. Additional fees may be assessed for these services. K2N requests that you keep your financial records for seven years and copies of income tax returns forever. We purge our storage of tax returns and detail files after three years.

Electronic Data Communication and Storage and Use of Third-Party Service Provider:

To enhance our services to you, we use a collaborative, virtual workspace in a protected online environment. The secure online environment allows real-time collaboration across geographic boundaries and time zones and allows K2N and you to share data, engagement information, knowledge, and deliverables. You agree that K2N has no responsibility for online activity and agree to indemnify and hold K2N harmless with respect to any and all claims arising from or relating to online operation of third-party software platforms. Third Party provisions also apply to your invitations to use your online accounting software, like QuickBooks.

Our default method of tax return delivery will be in PDF format. Electronic PDF tax returns should be downloaded to your own computer for future reference and financial purposes. Furthermore, K2N cannot be held responsible for passwords stored on client's computers that may lead to unauthorized access to sensitive information.

Upon request, tax returns can be delivered in paper. There may be a separate charge for producing paper copies of tax returns and mailing them.

We will be available to answer your inquiries on specific tax matters and to consult with you on income and estate tax planning for the forthcoming year. The above services are not included in the tax preparation fee and will be billed at our standard rates.

For those of you who bring in this completed organizer to us by **March 14, 2025**, we will make every effort to complete your tax returns by the due date of April 15, 2025. For those of you who do not, or cannot get us complete information by March 14, 2025, we may need to put your return on automatic extension. The IRS allows an automatic extension to October 15, 2025. If an extension of time is required, any tax due with the return must be paid with the extension on April 15, 2025. Any amounts not paid by filing deadline may be subject to interest and late payment penalties by taxing authorities.

You have the final responsibility for all income tax returns and, therefore, you should review them carefully before you sign. You will sign your return under penalties of perjury as required by the Internal Revenue Service. The statement above the signature section on form 1040 reads: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete." Your return will be electronically filed, and our services will conclude upon the earlier of the filing and acceptance of your 2024 tax returns by the appropriate taxing authorities or one year from the execution date of this letter. You will be required to verify and sign a completed Form 8879, IRS e-file Signature Authorization for Federal and State income tax returns, before your returns can be filed electronically. You are responsible for reviewing the accuracy of all tax returns and any accompanying schedules and statements prior to filing.

If your return is filed by mail, our services will be concluded upon the earlier of delivery to you of your 2024 tax returns for your review and filing with the appropriate taxing authorities or one year from the execution date of this letter.

If this letter defines the arrangements, as you understand them, please sign and date the enclosed copy and return it to us. If the engagement is performed without our having received a signed copy of this letter, and without our having received written notice from you that our understanding as expressed in this letter is inconsistent with yours, then we will rely on the contents of this letter in performing this engagement.

This letter constitutes the complete and exclusive statement of the agreement between you and K2N, superseding all other communication, with respect to the terms of the engagement, between the parties, under the laws of New Hampshire. If you provide us your tax documents and we begin work without your signed approval, you will have been deemed to have signed the Engagement Agreement and agree to the terms of the Engagement.

I (we) have provided, to the best of my (our) knowledge and belief, correct information, which includes all income, deductions, and other information necessary for the preparation of my (our) income tax returns. I (we) understand that my (our) completed return will be available to me (us) upon payment of the related invoice. Spouses have individual rights to request separate copies of returns.

We sincerely appreciate this opportunity in preparing your 2024 income tax return.

Taxpayer's signature

Spouse's signature

Date

Questions (Page 1 of 5)

The following questions pertain to the 2024 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

Yes No

Did your marital status change?

Are you married?

If Yes, do you and your spouse want to file separate returns?

If No, are you in a domestic partnership, civil union, or other state-defined relationship?

Can you or your spouse be claimed as a dependent by another taxpayer?

Did you or your spouse serve in the military or were you or your spouse on active duty?

Dependents:

Were there any changes in dependents from the prior year?

Note: Include non-child dependents for whom you provided more than half the support.

Did you or your spouse pay for child care while you or your spouse worked or looked for work?

Do you have any children under age 18 with unearned income more than \$1,300?

Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,300?

Did you adopt a child or begin adoption proceedings?

Are any of your dependents non-U.S. citizens or non-U.S. residents?

Healthcare:

Did you obtain healthcare coverage through the Marketplace?

If Yes, include all Forms 1095-A.

If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?

Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?

Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed on another taxpayer's return?

Are any of your dependents required to file a tax return?

Questions (Page 2 of 5)

Healthcare (continued):

Yes No

- Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year? _____ _____
- Were you eligible for employer-sponsored healthcare coverage? _____ _____
- Did you or your spouse have any transactions pertaining to a health savings account (HSA)?
If you received a distribution from an HSA, include all Forms 1099-SA. _____ _____
- Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?
If you received a distribution from an MSA, include all Forms 1099-SA. _____ _____
- Did you or your spouse receive any distributions from long-term care insurance contracts?
If Yes, include Forms 1099-LTC. _____ _____
- If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? _____ _____
- If Yes, how many months were you covered? _____
- If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? _____ _____
- If Yes, how many months were you covered? _____

Education:

- Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? _____ _____
- Did you or your spouse pay any student loan interest? _____ _____
- Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? _____ _____
- Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529) plan? _____ _____
- If Yes, include all Forms 1099-Q.
If Yes, were the amounts withdrawn used for qualified tuition expenses? _____ _____

Deductions and Credits:

- Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?
If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less. _____ _____
- Did you or your spouse incur any casualty or theft losses? _____ _____
- Did you or your spouse make any large purchases, such as motor vehicles and boats? _____ _____
- Did you or your spouse incur any casualty or loss attributable to a federally declared disaster? _____ _____
- Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? _____ _____
- Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? _____ _____
- If Yes, provide the number of gallons or special fuels used for off-highway business purposes.
_____ Gallons _____ Type
- Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells? _____ _____
- Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters? _____ _____

Questions (Page 3 of 5)

Investments:

Yes No

Did you or your spouse have any debts canceled, forgiven or refinanced? _____

Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? _____

Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation? _____

Did you or your spouse sell, exchange, or purchase any real estate? _____

 If Yes, include closing statements.

Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan? _____

Did you or your spouse engage in any put or call transactions? _____

 If Yes, provide the transaction details.

Did you or your spouse close any open short sales? _____

Did you or your spouse sell any securities not reported on Form 1099-B? _____

Retirement or Severance:

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? _____

Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan? _____

Did you or your spouse turn age 73 and have money in an IRA or other retirement account without taking any distribution? _____

Did you or your spouse make a qualified charitable distribution directly from an IRA? _____

Did you or your spouse retire or change jobs? _____

Did you or your spouse receive deferred, retirement or severance compensation? _____

 If Yes, enter the date received (Mo/Da/Yr). _____

Personal Residence:

Did your address change? _____

 If Yes, provide the new address.

 If Yes, did you move to a different home because of a change in the location of your job? _____

Did you or your spouse claim a homebuyer credit for a home purchased in 2008? _____

Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? _____

Are your total mortgages on your first and/or second residence greater than \$750,000? _____

 If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____

Did you or your spouse take out a home equity loan? _____

Did you or your spouse have an outstanding home equity loan at the end of the year? _____

 If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____

Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? _____

Did you or your mortgagee receive mortgage assistance payments? _____

 If Yes, include all Forms 1098-MA.

Questions (Page 4 of 5)

Sale of Your Home:

Yes No

Did you sell your home? _____

Did you receive Form 1099-S? _____

If Yes, include Form 1099-S.

Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? _____

Did you or your spouse ever rent out the property? _____

Did you or your spouse ever use any portion of the home for business purposes? _____

Have you or your spouse sold a principal residence within the last two years? _____

At the time of the sale, the residence was owned by the: _____ Taxpayer _____ Spouse _____ Both

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$18,000 to any individual? _____

Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? _____

Did you or your spouse make any gifts to a trust for any amount? _____

Did you or your spouse have a life insurance trust? _____

Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? _____

Did you or your spouse forgive any indebtedness to any individual, trust or entity? _____

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? _____

Were you or your spouse grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country? _____

Did you or your spouse create or transfer money or property to a foreign trust? _____

Did you or your spouse own any foreign financial assets? _____

Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments? _____

Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax? _____

If Yes, did the corporation cease to be an S corporation? _____

If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business? _____

If Yes, did you or your spouse transfer any share of stock in the corporation? _____

Questions (Page 5 of 5)

Miscellaneous:

Yes No

Did you or your spouse pay in excess of \$1,000 in any quarter or \$2,700 during the year for domestic services performed in or around your home to individuals who could be considered household employees? _____ _____

Did you or your spouse receive unreported tip income of \$20 or more in any month? _____ _____

Have you or your spouse received a punitive damage award for damages other than for physical injuries or illness? _____ _____

Did you or your spouse engage in any bartering transactions? _____ _____

Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? _____ _____

For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move? _____ _____

In 2024, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)? _____ _____

In 2024, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness? _____ _____

If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness.

Date (Mo/Da/Yr) _____

If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness.

Amount _____

Do you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act? _____ _____

Additional state pages have been included at the back of the organizer and should be reviewed.



2024

Personal Information

Taxpayer:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Spouse:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Contact Information:

Street Address _____ Apartment Number _____

City _____ State _____ ZIP or Postal Code _____

Foreign Province or County _____

Foreign Country _____

Taxpayer Daytime/Work Phone _____ Taxpayer Evening/Home Phone _____ Taxpayer Foreign Phone _____

Taxpayer Cell Phone _____ Taxpayer Fax Number _____

Spouse Daytime/Work Phone _____ Spouse Evening/Home Phone _____ Spouse Foreign Phone _____

Spouse Cell Phone _____ Spouse Fax Number _____

Taxpayer Email Address _____

Spouse Email Address _____

Preferred Method of Contact _____

May the IRS or other taxing authority discuss the return with the preparer? Yes No

Is the taxpayer claimed as a dependent on someone else's tax return? Yes No

Are you considered legally blind per IRS regulations? Yes No

Do you want to contribute to the Presidential Election Campaign Fund? Yes No

Are you a U.S. citizen or Green Card holder? Yes No

Personal Identification Numbers: Code - 1 - Issued by IRS 2 - Issued by State or City

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit [IRS.gov](https://www.irs.gov) to retrieve it or apply.

TS	State	City	Code	PIN

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.



Dependents and Wages

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$5,050?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2023, your account information is already included below.

Would you like any refunds owed to you directly deposited?	Yes No
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
If Yes, what amount would you like withdrawn, if not the entire balance due? _____	
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)	
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
If Yes, what amount would you like withdrawn, if not the entire balance due? _____	
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)	
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.	
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/> <input type="checkbox"/>

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: Checking Traditional Savings IRA Savings
 Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.

Would you like any refunds owed to you directly deposited?	Yes No
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
If Yes, what amount would you like withdrawn, if not the entire balance due? _____	
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)	
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
If Yes, what amount would you like withdrawn, if not the entire balance due? _____	
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)	
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.	
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/> <input type="checkbox"/>

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: Checking Traditional Savings IRA Savings
 Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



Dividend Income

5B

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
Total					

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Code	Tax-Exempt Interest	2023 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
Total		

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2024

Foreign Assets

5C

Note: If the aggregate value of the accounts does not exceed \$10,000, then you do not need to provide details.

General Information:

TSJ _____
 Title of filer _____
 Enter all countries where you have foreign bank accounts _____

Foreign Identification:

Yes	No

Passport _____
 Foreign TIN _____
 If not passport or TIN, enter description _____
 Number _____
 Country of issue _____

Information on Foreign Financial Accounts:

1 - Bank Account 2 - Securities Account 3 - Other

Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A				
B				

Street Address	City
A	
B	

State	ZIP/Postal Code	Country	GIIN
A			
B			

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign

Last Name or Organization Name	First Name	Middle Initial	Suffix	Taxpayer ID Number
A				
B				

# of Joint Owners	Street Address	City
A		
B		

1 - No financial interest 1B - No financial interest - US person, officer or employee, residing outside US 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated

State	ZIP/Postal Code	Country	Ownership Code	Filer's Title
A				
B				

1 - Deposit 2 - Custodial

Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A							
B							



2024

Foreign Assets

5D

Asset Information:

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Partnership 2 - Corporation 3 - Trust 4 - Estate

Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity	GIIN

If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Issuer 2 - Counterparty

1 - U.S. person
2 - Foreign person

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

1 - Individual 2 - Partnership 3 - Corporation 4 - Trust 5 - Estate

Mailing Address of Issuer	City or Town of Issuer

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Foreign assets were acquired or sold during the tax year

Foreign Bank Accounts and Trusts:

At any time during 2024, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2024, whether or not you had any beneficial interest in it?



Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

5G

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-MISC, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				

Other Income:

Nature and Source	2024 Amount	2023 Amount

Other Adjustments to Income:

Nature and Source	2024 Amount	2023 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

Paid To	2024 Amount	2023 Amount

Foreign Bank Accounts and Trusts:

At any time during 2024, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? Yes No

If Yes, enter name of foreign country _____

Were you the grantor of, or transferor to, a foreign trust that existed during 2024, whether or not you had any beneficial interest in it? Yes No



2024

Business Income and Cost of Goods Sold

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
 Employer ID number _____
 Street address _____
 City, state, ZIP or postal code, and country _____
 Method of inventory _____
 Method of accounting _____

Business Questions for 2024:

	Yes	No
Did you dispose of this business? _____	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what was the disposition date? _____ (Mo/Da/Yr)		
Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____	<input type="checkbox"/>	<input type="checkbox"/>
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you prepared or will you prepare all required Forms 1099? _____	<input type="checkbox"/>	<input type="checkbox"/>

2024 Amount	2023 Amount

Health insurance premiums paid for yourself and your dependents _____

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2024 Amount	2023 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

Description	2024 Amount	2023 Amount

Other Income:

Description	2024 Amount	2023 Amount

Other gross receipts or sales _____
Less returns and allowances _____

Cost of Goods Sold:

	2024 Amount	2023 Amount
Beginning inventory _____		
Purchases less cost of items withdrawn for personal use _____		
Cost of labor (do not include amounts paid to yourself) _____		
Materials and supplies _____		
Other costs of goods sold: _____		

Description	2024 Amount	2023 Amount

Ending inventory _____



2024

Business Expenses and Property & Equipment

Name of Business: _____

Principal Business or Profession: _____

Expenses:

- Advertising
- Car and truck expenses
- Parking fees and tolls
- Commissions and fees
- Contract labor
- Employee benefit programs and health insurance (other than pension and profit-sharing plans)
- Insurance (other than health)
- Interest - mortgage (paid to banks, etc.)
- Interest - other
- Legal and professional fees
- Office expense
- Pension and profit-sharing plans
- Rent or lease - vehicles, machinery and equipment
- Rent or lease - other business property
- Repairs and maintenance
- Supplies (not included in Cost of Goods Sold)
- Taxes and licenses
- Travel
- Meals
- Entertainment (deductible only on some state returns)
- Utilities
- Wages
- Dependent care benefits

2024 Amount	2023 Amount

Other Expenses:

Description	2024 Amount	2023 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



Business Expenses - Vehicle and Other Listed Property

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2024:

Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? Yes No

Was your vehicle available for use during off-duty hours?

Vehicle 1	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours?	
2024 Miles	2023 Miles
2024 Amount	2023 Amount

Vehicle 2	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours?	
2024 Miles	2023 Miles
2024 Amount	2023 Amount

Mileage:

Total miles

Total business miles

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases



Business Use of Home

6D

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2024	2023

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Individual Retirement Account (IRA) Information

Individual Retirement Account (IRA): Include all copies of Forms 1099-R and 5498.

TS

IRA Questions for 2024:

- Are you covered by an employer's retirement plan?
- If no, is your spouse covered by an employer's retirement plan?
- Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?
- If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?
- Did you use any IRA as security for a loan this year?
- Did you have any transactions with any IRA during the year?
- If Yes, explain. _____

Yes	No

IRA Values, Rollovers, and Distributions:

Total value of all traditional IRAs on December 31, 2024

Note: This information or Form 5498 is required if you received a distribution during the year.

Outstanding rollovers on December 31, 2024

Total distributions converted to Roth IRAs

Total retirement plans converted to Roth IRAs

Contributions:

IRA:

Contributions in 2024 for the 2024 tax return

Contributions in 2025 for the 2024 tax return

Amount for 2024 you choose to be treated as nondeductible

Roth IRA:

Contributions made for the 2024 tax year

Distributions: Include all Forms 1099-R and any nontaxable distribution details

Name of Payer	2024 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2023 Gross Distributions



Pension, Annuity and Retirement Plan Information

Pensions and Annuities: Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2024 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2023 Gross Distributions

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?

Do you want to contribute the maximum amount allowed?

Taxpayer		Spouse	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contributions to:

Simplified employee pension plan

Defined benefit plan

Defined contribution plan

SIMPLE plan

2024 Amount		2024 Amount	



Rental and Royalty Income

Location of Property: _____

TSJ

Type of property

Have you prepared or will you prepare all required Forms 1099?

Yes	No
-----	----

Ownership percentage if not 100%

How many days was this property rented at fair market value?

How many days was this property used personally (including use by family members)?

2024	2023
%	

Income:

Rents received

Royalties received

2024 Amount	2023 Amount

Payment card and third party transactions: Include all Forms 1099-K

Description	2024 Amount	2023 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2024 Amount	2023 Amount

Other income:

Description	2024 Amount	2023 Amount



Rental and Royalty Expenses

Location of Property: _____

Expenses:

- Advertising
- Auto and travel
- Cleaning and maintenance
- Commissions
- Insurance
- Legal and other professional fees
- Management fees
- Mortgage interest paid to banks, etc.
- Mortgage interest paid to individuals
- Other interest
- Repairs
- Supplies
- Taxes
- Utilities
- Dependent care benefits
- Employee benefits
- Other Expenses:

2024 Amount	2023 Amount

Description	2024 Amount	2023 Amount



Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Include all Schedules Q

TSJ	Entity Name	Employer ID Number



Miscellaneous Income, Adjustments and Alimony

Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G

Miscellaneous Income and Adjustments:

	TSJ _____		TSJ _____	
	2024 Amount	2023 Amount	2024 Amount	2023 Amount
Unemployment compensation received				
Unemployment compensation repaid in 2024				
Social security benefits received				
Social security benefits repaid in 2024				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2024				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2024 Amount	2023 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2024 Amount	2023 Amount



Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

Prescription medicines and drugs
 Total medical insurance premiums paid *
 Long-term care expenses
 Total insurance reimbursement
 Number of miles traveled for medical care
 Personal protective equipment
 Lodging
 Doctors, dentists, etc.
 Hospitals
 Lab fees
 Eyeglasses and contacts

TSJ	2024 Amount	2023 Amount

2024 Amount	2023 Amount

Taxpayer long-term care insurance premiums paid
 Spouse long-term care insurance premiums paid

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2024 Amount	2023 Amount

Taxes Paid: Include copies of your tax bills

Personal property taxes paid (include vehicle taxes)
 General sales taxes paid on specified items

TSJ	2024 Amount	2023 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2024 Amount	2023 Amount

Other Taxes Paid:

TSJ	Description	2024 Amount	2023 Amount

If you purchased or sold your home in 2024, did you include any taxes from your closing statement in the amounts above? Yes No



2024

Itemized Deductions - Mortgage Interest and Points

14A

Mortgage Questions for 2024:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.)	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2024 Amount	2023 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2024 Amount	2023 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2024 Amount	2023 Amount
		Yes	No		

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2024 Amount	2023 Amount



Itemized Deductions - Contributions

Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2024 Amount	2023 Amount

TSJ	Conservation Real Property	2024 Amount	2023 Amount
	100% limit		
	50% limit		

TSJ	Description	2024 Miles	2023 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling \$500 or Less: Include all documentation.

TSJ	Description of Donated Property	2024 Amount	2023 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

	Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A				
B				
C				

- 1 - Appraisal 3 - Comparable Sale 5 - Thrift Shop Value
- 2 - Catalog 4 - Other (Describe)

- 1 - Gift 3 - Exchange
- 2 - Inheritance 4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		



Itemized Deductions - Miscellaneous

* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

- Union and professional dues *
- Tax preparation fee *
- Professional subscriptions *
- Hobby expense (To extent of income) *
- Safe deposit box *
- Uniforms and protective clothing *
- Work tools *
- Gambling losses
- Estate taxes

TSJ	2024 Amount	2023 Amount

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees *
- Investment expenses *
- Custodial fees *
- Employment agency fees *
- Certain educational expenses *
- Amortizable bond premium
- Impairment-related work expense of a disabled person
- Repayment of amounts under a claim of right

TSJ	Description	2024 Amount	2023 Amount

Casualty or Theft Loss:

TSJ _____
 Property description _____

Which of the following describes the type of property that sustained the casualty or theft loss?

- Personal use
 Business use
 Income producing
 Employee Use
 Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? Yes No

Date acquired (Mo/Da/Yr) _____
 Date damaged or lost (Mo/Da/Yr) _____

- Original cost or other basis
- Fair market value before casualty
- Fair market value after casualty
- Cost of replacement
- Insurance reimbursement



Federal Tax Payments

Refund Application:

If you have an overpayment of 2024 taxes, do you want the excess:

Refunded Yes No
 Applied to your 2025 estimated tax liability Yes No

Federal Estimated Tax Payments:

2024 1st Quarter Estimate (Due 04-15-2024)
 2024 2nd Quarter Estimate (Due 06-17-2024)
 2024 3rd Quarter Estimate (Due 09-16-2024)
 2024 4th Quarter Estimate (Due 01-15-2025)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2023 overpayment applied to 2024 estimate

Tax Planning Information for Tax Year 2025:

Do you expect any of the following to occur in 2025?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, provide details.



2024

State and City Tax Payments

20A

State and City Estimated Tax Payments:

TSJ _____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate

2024 2nd Quarter Estimate

2024 3rd Quarter Estimate

2024 4th Quarter Estimate

If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax liability? Yes No

2023 overpayment applied to 2024 estimate

Balance of prior year(s)' tax paid in 2024 plus amount paid with 2023 extensions

Estimated tax payments for 2023 paid in 2024

State and City Estimated Tax Payments:

TSJ _____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate

2024 2nd Quarter Estimate

2024 3rd Quarter Estimate

2024 4th Quarter Estimate

If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax liability? Yes No

2023 overpayment applied to 2024 estimate

Balance of prior year(s)' tax paid in 2024 plus amount paid with 2023 extensions

Estimated tax payments for 2023 paid in 2024

State and City Estimated Tax Payments:

TSJ _____		
State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2024 1st Quarter Estimate

2024 2nd Quarter Estimate

2024 3rd Quarter Estimate

2024 4th Quarter Estimate

If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax liability? Yes No

2023 overpayment applied to 2024 estimate

Balance of prior year(s)' tax paid in 2024 plus amount paid with 2023 extensions

Estimated tax payments for 2023 paid in 2024