

# 2022 TAX PROFORMA/ORGANIZER


This Tax Proforma/Organizer package was designed to assist you in collecting the information we need for the preparation of your 2022 income tax return. The following pages contain many of the common income tax items expenses, deductions and credits. You will also be asked to answer certain questions which will help us determine the best way to handle certain items of income or deduction.

Where appropriate, amounts reported on your 2021 income tax return are listed in the shaded right-hand column. Please take time to completely fill out the pages that apply to you and furnish us with any supporting documentation as required. This will enable us to prepare a complete and accurate income tax return. If you need more space, please attach additional schedules.

We will also need the following information:

- Copy of your prior year income tax return (if not in our possession).
- Original Form(s) W-2 and 1099-R received from all employers.
- Original Form(s) 1095-A, 1095-B and 1095-C received.
- Copies of other compensation, moving expense reimbursement, or pension documentation.
- Form(s) 1099 or other statements reporting interest and dividend income received.
- Form(s) 1099B and any other closing documentation regarding the sale or purchase of assets.
- Schedule K-1 showing your share of income and deductions from partnerships, S corporations, estates and trusts.
- Form(s) 1098, copies of real estate bills, property tax bills, mortgage statements, etc.
- Any other information or statements that you received or that you may have questions about.
- CP Notice 28 - Taxable IRA from Roth Rollover

We hope this Tax Proforma/Organizer will help make your task easier. It will certainly help us evaluate your income tax situation thoroughly and concentrate our efforts in preparing a complete and accurate income tax return.

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# QUESTIONNAIRE

Did your filing status change during 2022 ?  YES  NO

Will the address on your 2022 Federal return be different from the one shown on your 2021 return?  YES  NO

If YES, enter the New Address:

Street \_\_\_\_\_

City \_\_\_\_\_

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

Were you notified by the Internal Revenue Service or any other taxing authority of changes to a prior year tax return? (If YES, please enclose report notifying you of the change(s).)  YES  NO

Did you have minimum essential health care coverage for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent for every month of 2021?  YES  NO

Did you, your spouse, or a dependent enroll in health insurance through the marketplace/exchange?  YES  NO

Are you aware of any changes to your income, deductions and credits reported on a prior year return?  YES  NO

Did you sell and/or purchase a principal residence in 2022?  YES  NO

Did you receive any insurance or other reimbursement from a prior year medical, casualty, or theft loss deduction?  YES  NO

Do you have any dependent children under 18 who received unearned income (interest, dividends, investment income) of over \$1,900?  YES  NO

If YES, and if your child qualifies, do you elect to report your child's interest and dividends in your income tax return?  YES  NO

Did you or your spouse receive stock from an employer's stock bonus plan (do not include amounts reported on Form W-2)?  YES  NO

Did you buy or sell any bonds during the year? (If YES, please provide a copy of the broker's report.)  YES  NO

Did you start a new business during 2022?  YES  NO

Did you receive payments from a pension or profit-sharing plan?  YES  NO

Did you sell business or personal property(ies) on the installment method, OR did you receive payments from an installment sale? (If YES, please provide details)  YES  NO

Did you surrender any U.S. savings bonds during 2022?  YES  NO

Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?  YES  NO

Did you receive tip income NOT reported to your employer?  YES  NO

Did you receive any tax-exempt interest?  YES  NO

Did you obtain a loan and use the proceeds for an investment?

# QUESTIONNAIRE

- If employed, are you covered under a pension, profit-sharing, stock bonus or other retirement plan? \_\_\_ YES      \_\_\_ NO
- Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? \_\_\_ YES      \_\_\_ NO
- Did you rollover any amount from a Traditional IRA to a Roth IRA during 2020, 2021, or 2022? \_\_\_ YES      \_\_\_ NO
- Did you receive any disability payments this year? \_\_\_ YES      \_\_\_ NO
- If either you or your spouse are self-employed, are either of you covered under an employer's health plan at another job? \_\_\_ YES      \_\_\_ NO
- Did you have foreign income or pay any foreign taxes in 2022? \_\_\_ YES      \_\_\_ NO
- Did you sell property or equipment on installment in 2022? \_\_\_ YES      \_\_\_ NO
- Did you have any business related educational expenses? \_\_\_ YES      \_\_\_ NO
- Did you make gifts of more than \$15,000 to any individual? \_\_\_ YES      \_\_\_ NO
- Did you make gifts to a trust? \_\_\_ YES      \_\_\_ NO
- Did you suffer an uninsured casualty or theft loss on a non-business property? \_\_\_ YES      \_\_\_ NO
- Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are paid to beneficiaries named by you? \_\_\_ YES      \_\_\_ NO
- Did you receive any income not included in the Tax Organizer? \_\_\_ YES      \_\_\_ NO
- Did you pay any qualifying education expenses for yourself or any dependents? \_\_\_ YES      \_\_\_ NO
- Do you have any financial interests in excess of \$10000 in a foreign country? \_\_\_ YES      \_\_\_ NO

**Notes:**

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Please make certain to report all income received in 2022. If you received income that is not included in this proforma organizer, attach a schedule listing the income received. Also, describe the nature of the income received (type of income, how received, etc.).





## 1099-MISC INCOME

### MISCELLANEOUS INCOME

Box	Description	Payer 1	Payer 2	Payer 3	Payer 4
	T = Taxpayer S = Spouse				
	Payer's Name				
1	Rents				
2	Royalties				
3	Other Income				
4	Federal Income Tax Withheld				
7	Nonemployee Compensation				
8	Substitute Payments				
11	State Income Tax Withheld				

Number of 1099-Misc attached \_\_\_\_\_

Box	Description	Payer 5	Payer 6	Payer 7	Payer 8
	T = Taxpayer S = Spouse				
	Payer's Name				
1	Rents				
2	Royalties				
3	Other Income				
4	Federal Income Tax Withheld				
7	Nonemployee Compensation				
8	Substitute Payments				
11	State Income Tax Withheld				

**PENSIONS, IRAS, LUMP-SUM DISTRIBUTIONS, GAMBLING**

Please enclose copies of ALL 2022 1099R and W2G forms

Taxpayer Spouse	Name of payer	2021	2022	Taxable amount	Federal withheld	State	State taxable	State withheld	I - IRA D - Disabled P - Pension O - Other
		Total	Total						

**ESTIMATED TAX PAYMENTS**

Taxpayer Spouse Joint	2021 REFUND APPLIED TO 2022	1ST PAYMENT		2ND PAYMENT		3RD PAYMENT		4TH PAYMENT	
		Date Paid	Amount	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount

**TAXPAYER**

**SPOUSE**

<b>OTHER INCOME</b>	2021	2022	2021	2022
State Refund				
Unemployment received				
Federal withheld				
State withheld				
Railroad unemployment received				
Railroad retirement tier 1 received				
Social security received on SSA-1099 box 5				
Medicare premiums withheld				
Alimony received				
Other income				
<b>ADJUSTMENTS TO INCOME</b>				
IRA contribution				
Self-employed health insurance				
Keogh/SEP contribution				
Early withdrawal penalty (interest forfeiture)				
Alimony paid				
Student loan interest				
Moving expense				
Other adjustments to income				

# PROFIT or (LOSS) FROM BUSINESS or PROFESSION

If you operated more than one business, or if you and your spouse had separate businesses, please complete a separate schedule for each business.

Business Number: \_\_\_\_\_ Primary owner of business (T = Taxpayer S = Spouse) \_\_\_\_\_  
 Was the business acquired after 10/22/86 ? \_\_\_ YES \_\_\_ NO  
 Principal Business or Profession : Business Code : \_\_\_\_\_  
 \_\_\_\_\_ Employer ID Number : \_\_\_\_\_  
 Business Name and Address : \_\_\_\_\_

Method(s) used to value closing inventory :  Cost  Lower of cost or market  Other (attach explanation)  N/A  
 Accounting Method :  Cash  Accrual  Other (specify) \_\_\_\_\_  
 Was there any change in determining quantities, costs, or valuations between the opening and closing inventory ? (If "YES", attach explanation) \_\_\_ YES \_\_\_ NO  
 Are you deducting expenses for the business use of your home ? \_\_\_ YES \_\_\_ NO  
 Did you materially participate in the operation of the business during 2022? \_\_\_ YES \_\_\_ NO  
 Are you claiming any deduction, loss, credit, other tax benefit, or income from an interest purchased or otherwise acquired in a tax shelter required to be registered ? \_\_\_ YES \_\_\_ NO  
 Is this the first schedule filed for this business ? \_\_\_ YES \_\_\_ NO  
 Check the line that describes your investment in this business activity?  All investment is at risk  Some investment is not at risk

INCOME	2022	2021
Gross receipts or sales		
Sales returns and allowances		
Other Income		
COST of GOODS SOLD	2022	2021
Inventory at beginning of year		
Purchases (less cost of items withdrawn for personal use)		
Cost of labor (exclude salary paid to yourself)		
Materials and supplies		
Other costs		
Inventory at end of year		
DEDUCTIONS	2022	2021
Advertising		
Bad debts from sales or services		
Car and truck expenses		
Commissions and Fees		
Depletion		
Depreciation and Sec 179 deduction (not included in cost of goods sold)		
Employee benefit programs		
Freight (not included in cost of goods sold)		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest		
Legal and professional services		
Office expenses		
Pension and profit-sharing plans		
Rent on machinery and equipment		
Rent on other business property		
Repairs and maintenance		
Supplies (not included in cost of goods sold)		
Taxes and licenses		
Travel		
Meals and entertainment		
Utilities and Telephone		
Wages less jobs credit (exclude salary paid to yourself)		
Other expenses (list type and amount):		

## EXPENSES for BUSINESS USE of HOME

Area used exclusively for business: \_\_\_\_\_

Total area of home: \_\_\_\_\_

Number of hours per day that day-care facility was used: \_\_\_\_\_

Number of days that day-care facility was used: \_\_\_\_\_

EXPENSES	2022	2021
Casualty Losses - Direct		
Deductible Mortgage Interest - Direct		
Real Estate Taxes - Direct		
Excess Mortgage Interest - Direct		
Utilities - Direct		
Maintenance and Repairs - Direct		
Rent - Direct		
Insurance - Direct		
Other Expenses - Direct		
Casualty Losses - Indirect		
Deductible Mortgage Interest - Indirect		
Real Estate Taxes - Indirect		
Excess Mortgage Interest - Indirect		
Utilities - Indirect		
Maintenance and Repairs - Indirect		
Rent - Indirect		
Insurance - Indirect		
Other Expenses - Indirect		
Prior Year Operating Expense Carryover		
Prior Year Excess Casualty & Depreciation Carryover		

## DEPRECIATION of YOUR HOME

Date home first used for business: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Smaller of homes Adjusted Basis or FMV \_\_\_\_\_

Value of land included in amount above \_\_\_\_\_

## RENTAL and ROYALTY INCOME

Property Number: \_\_\_\_\_

Description and Location:

\_\_\_\_\_

\_\_\_\_\_

Primary owner of property : ( T = Taxpayer, S = Spouse, J = Joint ) \_\_\_\_\_

Is this a rental property ? \_\_\_ YES      \_\_\_ NO

If "YES", was the property used for personal purposes during the tax year ? \_\_\_ YES      \_\_\_ NO

If "YES", please complete the information below:

Number of days the property was occupied by you, a member of the family, or any individual not paying rent at the fair market value + \_\_\_\_\_

Number of days the property was actually rented at the fair market value + \_\_\_\_\_

Number of days the property was not occupied + \_\_\_\_\_

TOTAL days in the tax year = 365

Did you actively participate in the operation of the rental property during 2022? \_\_\_ YES      \_\_\_ NO

If "YES", did you materially participate ? \_\_\_ YES      \_\_\_ NO

Was the property acquired before 10/22/86 ? \_\_\_ YES      \_\_\_ NO

<b>INCOME</b>	2022	2021
Rents Received		
Royalties Received		

<b>EXPENSES</b>	2022	2021
Advertising		
Auto and Travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Mortgage interest paid to banks		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Management Fees		
Depreciation or depletion expense		
Other expenses:		

# FARM INCOME and EXPENSES

Primary owner of the farm: ( T = Taxpayer S = Spouse ) \_\_\_\_\_ Principal Product: \_\_\_\_\_  
 Employer ID Number: \_\_\_\_\_ Agricultural Activity Code: \_\_\_\_\_ Accounting Method: \_\_\_ Cash \_\_\_ Accrual  
 Did you materially participate in the farm operations during 2022? \_\_\_ YES \_\_\_ NO  
 Check the box that describes your investment in this farm activity ? \_\_\_ All investment is at risk \_\_\_ Some investment is not at risk

## FARM INCOME (Cash Method)

2022

2021

Sales of livestock and other items you bought for resale

Cost or other basis of livestock and other items bought for resale

Sales of livestock, produce, grains, and other products raised

Total cooperative distributions received (from Form(s) 1099-PATR)

Taxable amount

Total agricultural program payments

Taxable amount

Commodity Credit Corporation (CCC) loans reported under election

CCC loans forfeited or repaid with certificates

Taxable amount

Crop insurance proceeds and certain disaster payments received in 2022

Taxable amount

Custom hire (machine work) income

Other income: (include federal & state gasoline or fuel tax credit or refund)

## FARM INCOME (Accrual Method)

2022

2021

Sales of livestock, produce, grains, and other products during year

Total cooperative distributions (from Form(s) 1099-PATR)

Taxable amount

Total agricultural program payments

Taxable amount

Commodity Credit Corporation (CCC) loans reported under election

CCC loans forfeited or repaid with certificates

Taxable amount

Crop insurance proceeds

Custom hire (machine work) income

Other income: (include federal & state gasoline or fuel tax credit or refund)

Cost of Goods Sold:

Beginning inventory of livestock, produce, grains, and other products

Cost of livestock, produce, grains, & other products purchased during the year

Ending inventory of livestock, produce, grains, and other products

## FARM DEDUCTIONS (Cash and Accrual Method)

2022

2021

Car and Truck

Chemicals

Conservation Expenses (Form 8645)

Custom hire (machine work)

Depreciation and section 179 expense deduction not claimed elsewhere

Employee benefit programs (exclude pension and profit-sharing plans)

Feed purchased

Fertilizers and lime

Freight and trucking

Gasoline, fuel, oil

Insurance (other than health)

Interest: Describe

Labor hired (less jobs credit)

Employee pension and profit-sharing plans

Machinery and equipment rent or lease

Other rent and lease (land, animals, etc.)

Repairs and maintenance

Seeds and plants purchased

Storage and warehousing

Supplies purchased

Taxes

Utilities

Veterinary fees and medicine

Other expenses

**SCHEDULE A - ITEMIZED DEDUCTIONS**

<b>MEDICAL EXPENSES</b>	2021	2022	<b>GIFTS TO CHARITY</b>	2021	2022
Medical Insurance			Cash Contribution		
Long Term Care Insurance					
MediCare Insurance Premiums			Cash Contributions from K-1		
Doctors/Dentist			List Noncash more than \$500		
Prescriptions					
X-rays, Lab Work, etc					
Nursing Help					
Hospital Care			Noncash less than \$500		
Alcohol/Drug Rehab			Charitable Miles		
Glasses, Hearing Aids, etc			<b>CASUALTY &amp; THEFTS</b>		
List other medical			<b>MISCELLANEOUS</b>		
			Tax Prep		
Number of miles for medical			Safe Deposit Box		
<b>TAXES</b>			Investment Fees		
State Tax Withheld			List Other Miscellaneous		
Sales Tax Paid					
Prior Year State Taxes Paid					
State Estimates Paid			<b>BUSINESS EXPENSES</b>		
Real Estate Taxes			Union Dues		
Personal Property Taxes			Job Search Expense		
List Other Taxes			Uniforms		
			Small Tools		
<b>INTEREST</b>			Job Supplies		
Home mortgage interest on F1098			Other Business (see next page)		
Mortgage interest not on F1098					
Name			Federal Estate Tax for Decedent		
Address			Gambling Loss to extent Gambling Winnings		
ID#			List Other		
Points not on Form 1098					
Investment Interest					

## EMPLOYEE BUSINESS EXPENSES

Complete this form only if you are claiming job expenses for travel, transportation, meals, and entertainment. If both you and your spouse are reporting expenses attributable to your jobs, complete a separate schedule for yourself and your spouse.

If you are claiming job expenses that are not for travel, meals, and entertainment, and you were not reimbursed for these expenses by your employer, list the expenses under Miscellaneous Deductions. Examples of these expenses are: educational expenses, uniforms, union dues, home office.

Employee business expenses for Taxpayer (=T) or Spouse (=S) ? \_\_\_\_\_

Occupation in which expenses were incurred: \_\_\_\_\_

Tax laws allow for a deduction for expenses for travel, meals, lodging, entertainment and certain business gifts.

These expenses must be related to your trade or business and must be supported by adequate records. Your records must include the following information: (1) Amount; (2) Time and place of travel; (3) Date and description of gift; (4) Business purpose; (5) Business relationship to the person being entertained or receiving the gift.

Do you have records as described above for business expenses to be deducted ? \_\_\_ YES      \_\_\_ NO

BUSINESS EXPENSES	2022	2021
Travel expenses that did not involve overnight travel:		
Parking fees, Tolls, Local transportation (bus, taxi, train, etc.)		
Travel expenses while away from home (exclude meals and entertainment):		
Meals and entertainment expenses		
Other business expenses:		
Reimbursements by your employer on your W-2 (Box 13, Code L):		
For other than meals and entertainment		
For meals and entertainment		
Reimbursements by your employer NOT reported on your W-2:		
For other than meals and entertainment		
For meals and entertainment		

Did you dispose of a vehicle used for business during 2022? \_\_\_ YES      \_\_\_ NO

Did you or your spouse have another vehicle available for personal purposes ? \_\_\_ YES      \_\_\_ NO

If your employer provided you with a vehicle, is personal use during off duty hours permitted ? \_\_\_ N/A  
\_\_\_ YES      \_\_\_ NO

Do you have evidence to support your vehicle expenses ? \_\_\_ YES      \_\_\_ NO

If "YES", is the evidence written ? \_\_\_ YES      \_\_\_ NO

DESCRIPTION	VEHICLE 1	VEHICLE 2
<b>GENERAL INFORMATION:</b>		
Date you first started using your car		
Total miles driven during 2022		
Total miles driven for business (exclude commuting miles)		
Average daily round trip commuting distance		
Total commuting miles to and from work during 2022		
<b>VEHICLE EXPENSES:</b>		
Auto expenses:		
Gasoline, oil, repairs, insurance, etc		
Vehicle rentals		
Value of employer-provided vehicle (if included on W-2)		
Depreciation:		
Cost or other basis		
Depreciation method		
Depreciation deduction		
Section 179 deduction		

## CHILD AND DEPENDENT CARE EXPENSES

Complete this form only if:

- \* You paid someone to care for a child under 13 or a disabled spouse or dependent so that you are able to go to or look for work, and/or
- \* You received dependent care benefits from an employer-paid dependent care assistance program.

Did you pay \$1400 or more in a calendar year to an individual for dependent care services performed in your home ?

\_\_\_ YES      \_\_\_ NO

If "YES", please provide a copy of Form W-2.

Did you receive a reimbursement for dependent care expenses from your employer's dependent care assistance program ?

\_\_\_ YES      \_\_\_ NO

If "YES", enter the amount:

a) Received from your employer \_\_\_\_\_

b) Received from your spouse's employer \_\_\_\_\_

### PERSONS or ORGANIZATIONS WHO PROVIDED the CARE

NAME	ADDRESS	ID NUMBER SSN OR EIN	AMOUNT PAID

### CHILD and DEPENDENT CARE EXPENSES

	2022	2021
Number of qualifying persons cared for		
Child and dependent care expenses incurred and actually paid in 2022		
Child and dependent care expenses for 2021 but paid for in 2022		

## EDUCATION TAX CREDITS AND EDUCATION IRAS

Complete this form only if:

- \* You paid qualified tuition and related expenses and fees required for enrollment or attendance at an eligible education institution.

Did you receive a reimbursement for educational expenses from your employers?

\_\_\_ YES      \_\_\_ NO

A) Received from your employer \_\_\_\_\_

B) Received from your spouse's employer \_\_\_\_\_

NAME OF STUDENT	SOCIAL SECURITY #	PREPAID EXPENSES	AMOUNT PAID



# INSTALLMENT SALE INCOME

Property description: \_\_\_\_\_

Date acquired: \_\_\_\_ \ \_\_\_\_ \ \_\_\_\_

Date sold: \_\_\_\_ \ \_\_\_\_ \ \_\_\_\_

Gross Sales Price: \_\_\_\_\_

Cost or Other Basis: \_\_\_\_\_

Depreciation allowed or allowable: \_\_\_\_\_

Commissions and expenses of sale: \_\_\_\_\_

Gross Profit Percentage (from prior year sale only): \_\_\_\_\_

Payments received in 2022:

Principal:

Received before May 5, 2004 \_\_\_\_\_

Received after May 5, 2004 \_\_\_\_\_

Interest: \_\_\_\_\_

Total: \_\_\_\_\_

Was this property sold to a related party ?  YES  NO

Property description: \_\_\_\_\_

Date acquired: \_\_\_\_ \ \_\_\_\_ \ \_\_\_\_

Date sold: \_\_\_\_ \ \_\_\_\_ \ \_\_\_\_

Gross Sales Price: \_\_\_\_\_

Cost or Other Basis: \_\_\_\_\_

Depreciation allowed or allowable: \_\_\_\_\_

Commissions and expenses of sale: \_\_\_\_\_

Gross Profit Percentage (from prior year sale only): \_\_\_\_\_

Payments received in 2022:

Principal:

Received before May 5, 2004 \_\_\_\_\_

Received after May 5, 2004 \_\_\_\_\_

Interest: \_\_\_\_\_

Total: \_\_\_\_\_

Was this property sold to a related party ?  YES  NO

