

**INCOME TAX QUESTIONNAIRE**  
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2022

2022

Taxpayer's Name \_\_\_\_\_ Soc. Sec. No. \_\_\_\_\_

Spouse's Name \_\_\_\_\_ Soc. Sec. No. \_\_\_\_\_

Address \_\_\_\_\_  
 \_\_\_\_\_

	<u>Occupation</u>	<u>D.O.B</u>	<u>Best Contact Number</u>	<u>Email Address</u>
Taxpayer's Information	_____	_____	_____	_____
Spouse's Information	_____	_____	_____	_____

**DEPENDENTS:**

<u>Name</u>	<u>Soc. Sec. No.</u>	<u>D.O.B.</u>	<u>School student for 5 months?</u>	<u>Does dependent live at home?</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____

**MAKE SURE THAT ALL NAMES REPORTED MATCH SOCIAL SECURITY RECORDS**

**PLEASE RESPOND TO THESE THREE QUESTIONS:**

1. Do you wish to designate \$3.00 for the Presidential campaign fund? Yes\_\_\_No\_\_\_
2. Did you make charitable contributions using cash-check-credit card? Yes\_\_\_No\_\_\_  
If yes, be sure and fill out the contributions section of page 10.
3. At any time in 2022 did you buy, sell or exchange virtual currency? Yes\_\_\_No\_\_\_

To the best of my knowledge and belief, the information included in this questionnaire is true, correct, and complete.

\_\_\_\_\_  
Signature of Taxpayer                      Date                      Signature of Spouse                      Date

**W-2 INCOME**

**\*BE SURE AND SEND ME ALL W-2'S\***

**TAXPAYER:**

1. Name of Employer # 1: \_\_\_\_\_

2. Name of Employer # 2: \_\_\_\_\_

**SPOUSE:**

1. Name of Employer # 1: \_\_\_\_\_

2. Name of Employer # 2: \_\_\_\_\_

**INTEREST INCOME**

(NOTE: BOX # REFERS TO BOX # ON 1099 INT FORMS)

**TAXABLE:**

**ATTACH ALL 1099'S**

<u>Payer:</u>	<u>Box 1 Interest</u>	<u>Box 2 Early w/d</u>	<u>Box 3 US Savings</u>	<u>Box 4 Fed w/h</u>	<u>Box 11 Bond Prem</u>	<u>Box 12 Bond Prem T'S</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**NON-TAXABLE:** (such as municipal bond interest)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

At any time in 2022 did you have a financial interest in or signature authority over financial accounts with an aggregate value of \$10,000 or more located in a foreign country? Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes, you must file FinCen Form 114 by April 15, 2023 with the United State Treasury.**





**SELF-EMPLOYMENT SCHEDULE  
PROFIT OR LOSS FROM BUSINESS OR PROFESSION**

**BUSINESS DESCRIPTION**

Owner of Business \_\_\_\_\_  
 Date business began \_\_\_\_\_ Federal ID# \_\_\_\_\_  
 Business name \_\_\_\_\_  
 Business address \_\_\_\_\_

Are you collecting/remitting sales tax on sale of product? Yes \_\_\_ No \_\_\_

Are you remitting use tax on business purchases from out of state vendors who do not charge sales tax? (Using Mass Form ST-10) Yes \_\_\_ No \_\_\_

Did you make any payments in 2022 that would require you to issue a 1099? Yes \_\_\_ No \_\_\_  
 If YES, did you (or will you) file Form 1099 and 1096 forms with the IRS? Yes \_\_\_ No \_\_\_

<b>GROSS RECEIPTS OR SALES (including income reported on Form 1099 MISC)</b>	<b>AMOUNT</b>
_____	_____
_____	_____
Total gross receipts:	_____

<b>INCOME FROM SALE OF BUSINESS EQUIPMENT OR OTHER ASSETS</b>	<b>AMOUNT</b>
Description: _____	_____
_____	_____
Total proceeds:	_____

<b>COST OF GOODS SOLD (for those who resell goods)</b>	<b>AMOUNT</b>
Inventory at beginning of year.....	_____
Merchandise purchased.....	_____
Cost of labor.....	_____
Materials and supplies purchased for resale.....	_____
Inventory at end of year.....	_____

**SELF-EMPLOYMENT OPERATING EXPENSES**

2021 Tax Preparation Fee (Paid in 2022):..... \$ \_\_\_\_\_

Other Accounting/Legal/Bookkeeping expenses:..... \$ \_\_\_\_\_

Advertising:..... \$ \_\_\_\_\_

Bank charges (business account):..... \$ \_\_\_\_\_

Business Insurance Only (not auto, health or disability):..... \$ \_\_\_\_\_

Car Expense: **USE PAGE 14 TO REPORT CAR & TRUCK EXPENSE**

Continuing Education/Seminars/Workshops:..... \$ \_\_\_\_\_

Dues & Publications:..... \$ \_\_\_\_\_

Meals: **(Do not include entertainment which is no longer deductible)**..... \$ \_\_\_\_\_

Health Insurance for Employees **(health insurance for owner goes on pg. 9)**:..... \$ \_\_\_\_\_

Internet Fees:..... \$ \_\_\_\_\_

Licenses and Fees:..... \$ \_\_\_\_\_

Office Rent: (if HOME OFFICE leave blank and use pg. 7) ..... \$ \_\_\_\_\_

Office Supplies & Postage:..... \$ \_\_\_\_\_

Repairs and Maintenance:..... \$ \_\_\_\_\_

Small Equipment/Tools (under \$100):..... \$ \_\_\_\_\_

Software and Software upgrades:..... \$ \_\_\_\_\_

Subcontract Labor (issue 1099's if \$600 or more per individual):..... \$ \_\_\_\_\_

Supplies (other than office supplies):..... \$ \_\_\_\_\_

Telephone Expense - **If you have only one phone for business and personal use do not include any of the basic monthly charges as part of your expense on this line**..... \$ \_\_\_\_\_

Travel and Lodging **(do not include any meals on this line)**:..... \$ \_\_\_\_\_

Utilities (if home office, leave blank and use pg. 7):..... \$ \_\_\_\_\_

Wages paid to employees (W-2 wage only – attach copies of W-2's and W-3 forms):..... \$ \_\_\_\_\_

Business Equipment, Furniture & Fixtures:

<u>Date Acquired</u>	<u>Description of Asset</u>	<u>Cost</u>
___ / ___ /22	_____	_____
___ / ___ /22	_____	_____
___ / ___ /22	_____	_____
___ / ___ /22	_____	_____
___ / ___ /22	_____	_____
___ / ___ /22	_____	_____

**OTHER EXPENSES (List):**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**OFFICE IN HOME**

**IF YOU USED MORE THAN ONE LOCATION AS A HOME OFFICE IN 2022  
DUPLICATE THIS PAGE AND USE ONE PAGE FOR EACH LOCATION**

OFFICE IN HOME LOCATION: \_\_\_\_\_

<u>Office in Home:</u>	Yes	No
Is the space used regularly and exclusively for business?	_____	_____
Is the space the principal place of conducting business?	_____	_____
Is the space used to meet with clients, patients or customers in the normal course of doing business?	_____	_____

Office in home expenses:

Rent Paid \$ \_\_\_\_\_

Mortgage Interest \$ \_\_\_\_\_

Real Estate Taxes \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_

Electricity \$ \_\_\_\_\_

Oil & Gas \$ \_\_\_\_\_

Water & Sewer \$ \_\_\_\_\_

Miscellaneous \$ \_\_\_\_\_

Repairs & Maintenance:

General R & M to entire house \$ \_\_\_\_\_

General R & M to office only \$ \_\_\_\_\_

Other Expense: \_\_\_\_\_ \$ \_\_\_\_\_

Other Expense: \_\_\_\_\_ \$ \_\_\_\_\_

Home: \_\_\_\_\_ % of total space is used for office.\*

Method used: (check one)

Square Footage Method \_\_\_\_\_ Total Room Method \_\_\_\_\_

\* You may either use the square foot method to determine exclusive use of home, or if rooms are about the same size, you may divide rooms into total rooms (e.g. 1 out of 5 rooms).

**RENTAL INCOME FROM REAL ESTATE**

**IF MORE THAN ONE PROPERTY DUPLICATE THIS PAGE & USE ONE PAGE FOR EACH PROPERTY**

Description and Address: \_\_\_\_\_

Check One: Single Family or Condo \_\_\_\_\_ Multiple Family \_\_\_\_\_ Commercial \_\_\_\_\_

Date Property Purchased: \_\_\_\_\_ Cost \_\_\_\_\_

**RENTAL INCOME:** \$ \_\_\_\_\_

**OPERATING EXPENSES:**

Advertising \_\_\_\_\_

Mortgage Interest \_\_\_\_\_

Auto & Travel \_\_\_\_\_

Professional Fees \_\_\_\_\_

Real Estate Tax \_\_\_\_\_

Utilities \_\_\_\_\_

Cleaning/Supplies \_\_\_\_\_

Water & Sewer \_\_\_\_\_

Condo Fees \_\_\_\_\_

Other: \_\_\_\_\_

Insurance \_\_\_\_\_

Other: \_\_\_\_\_

**Major Improvements Made to Property**

**Repairs to Property**

<u>Date</u>	<u>Cost</u>	<u>Description</u>	<u>Description</u>	<u>Cost</u>
<u>1 / 22</u>	_____	_____	_____	_____
<u>1 / 22</u>	_____	_____	_____	_____
<u>1 / 22</u>	_____	_____	_____	_____
<u>1 / 22</u>	_____	_____	_____	_____
<u>1 / 22</u>	_____	_____	_____	_____

Was the rental property used by you personally during the year? If so, indicate the number of days. \_\_\_\_\_

**IRA, IRA-SEP OR OTHER RETIREMENT CONTRIBUTIONS FOR 2022**

<u>Description (one for each line)</u>	<u>Name on the account</u>	<u>Amount Paid</u>	<u>Date(s) Paid</u>
1. <u>TRAD IRA/ROTH IRA/ SEP/KEOGH</u>	_____	_____	_____
2. _____	_____	_____	_____

**Keogh or SOLO 401(K) Plans:** Is the value of your plan more than \$250,000 on 12/31/22? \_\_\_\_\_



**MEDICAL EXPENSES**

List total amounts paid on the lines provided for you or your dependents:

	<u>AMOUNT</u>		<u>AMOUNT</u>
Prescription Medicines:	\$ _____	Health Insurance premiums paid for you, your spouse & dependents	\$ _____
Doctors/Dentists/Hospitals:	\$ _____	Are these premiums paid on a pre tax basis through your employer ?	_____
Special Equipment:	\$ _____	Premiums – Dental Insurance	\$ _____
Glasses/Contact Lenses:	\$ _____	Medicare Premiums:	\$ _____
Other Medical Expense:	\$ _____	Long-term care premiums:	\$ _____
Medical Mileage _____ Miles			
Medical Travel (other)	\$ _____		
Medical Parking/Tolls	\$ _____		

1. Did you receive a flexible spending reimbursement or insurance company reimbursement for **any of the expenses listed above?** \_\_\_\_\_

If yes, what was the amount of reimbursement? \$ \_\_\_\_\_

**HEALTH SAVINGS ACCOUNT (HSA)**

Are you a participant in an HSA? \_\_\_\_\_

If yes attach the following IRS forms: **Form 5498 (Contributions)**  
**Form 1099-SA (distributions)**

**TAXES PAID**

	<u>AMOUNT</u>
Real Estate Taxes on <b>principal residence:</b>	\$ _____
Real Estate Taxes on <b>2<sup>nd</sup> home:</b>	\$ _____
Excise Tax or personal property tax:	
Auto #1	\$ _____
Auto #2	\$ _____
Auto #3	\$ _____
Other (boat, trailer, etc.)	\$ _____
Sales tax paid on a new or used automobile/boat/mobile home purchased in 2022	\$ _____

**TAXES PAID (Con't.)**

	<b>FEDERAL</b>		<b>STATE</b>	
	<u>Date Paid</u>	<u>Amount</u>	<u>Date Paid</u>	<u>Amount</u>
<u>Q4 – 2021 estimate due 1/15/22</u>	_____	_____	_____	_____
2021 overpayment of income tax <u>allowed as credit in 2022</u>	<u>XXXXXX</u>	_____	<u>XXXXXX</u>	_____
Q1 – 2022 estimate due 4/15/22	_____	_____	_____	_____
Q2 – 2022 estimate due 6/15/22	_____	_____	_____	_____
Q3 – 2022 estimate due 9/15/22	_____	_____	_____	_____
Q4 – 2022 estimate due 1/15/23	_____	_____	_____	_____
<u>Balance of tax paid with 2021 return (in 2022)</u>	_____	_____	_____	_____
If you extended your 2021 returns beyond 4/15/22 check here: <u>    </u> and indicate how much you paid with your extension.	_____	_____	_____	_____

**CHARITABLE CONTRIBUTIONS**

**A. PAID BY CASH OR CHECK TO:**

1. _____ \$ _____	9. _____ \$ _____	17. _____ \$ _____
2. _____ \$ _____	10. _____ \$ _____	18. _____ \$ _____
3. _____ \$ _____	11. _____ \$ _____	19. _____ \$ _____
4. _____ \$ _____	12. _____ \$ _____	20. _____ \$ _____
5. _____ \$ _____	13. _____ \$ _____	21. _____ \$ _____
6. _____ \$ _____	14. _____ \$ _____	22. _____ \$ _____
7. _____ \$ _____	15. _____ \$ _____	23. _____ \$ _____
8. _____ \$ _____	16. _____ \$ _____	24. _____ \$ _____

TOTAL CASH & CHECKS \$ \_\_\_\_\_

**B. CLOTHING/PROPERTY (ATTACH RECEIPT IF AVAILABLE):**

<u>NAME &amp; ADDRESS</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

**C. MILEAGE TRAVELED FOR CHARITABLE PURPOSES** \_\_\_\_\_ miles  
(e.g. as volunteer for church, girl scouts, school)

## HOME MORTGAGE INTEREST

**IF YOU OWN MORE THAN ONE PERSONAL RESIDENCE, DUPLICATE THIS PAGE AND USE ONE PAGE FOR EACH RESIDENCE.**

**IF YOU PURCHASED OR SOLD A RESIDENCE IN 2022 PLEASE BE SURE AND SEND ME A COPY OF YOUR CLOSING DISCLOSURE FOR THE PURCHASE AND/OR SALE.**

**NOTE: If you refinanced your old mortgage in 2022, report the "Old" mortgage in Part A and the "New" mortgage in Part B.**

**A. 1<sup>st</sup> MORTGAGE:**

1. Name of lender: \_\_\_\_\_
2. Date of loan: \_\_\_\_\_ Check \_\_\_\_\_ To \_\_\_\_\_ To \_\_\_\_\_  
Reason: purchase \_\_\_\_\_ refinance \_\_\_\_\_
3. Highest principal balance of this loan in 2022: \$ \_\_\_\_\_
4. Is this mortgage secured by your home? \_\_\_\_\_
5. Interest paid in 2022 on this loan: \$ \_\_\_\_\_
6. Did you obtain this mortgage in 2022? If YES – amount of "Points Paid" \$ \_\_\_\_\_
7. Did you refinance this mortgage in 2022? If YES complete Part B.

**B. REFINANCED 1<sup>st</sup> MORTGAGE (COMPLETE ONLY IF "REFINANCED" DURING 2022):**

1. Name of lender: \_\_\_\_\_
2. Date in 2022 that you refinanced the old loan: \_\_\_\_\_  
Term of new mortgage \_\_\_\_\_ years.
3. Principal balance of this "new mortgage" \$ \_\_\_\_\_
4. Principal balance of "old mortgage" just prior to refinancing: \$ \_\_\_\_\_
5. If you refinanced for more than your "old mortgage principal balance" and you can trace the proceeds, please list what the additional proceeds were used for:  
\_\_\_\_\_
6. Is this mortgage secured by your home? \_\_\_\_\_
7. Interest paid in 2022 on this loan: \$ \_\_\_\_\_
8. Did you pay points to refinance? \_\_\_\_\_ If yes, what was the amount of points paid? \$ \_\_\_\_\_

**C. HOME EQUITY LOANS/SECOND MORTGAGES:**

**Only home equity loan proceeds to build or improve your home are deductible beginning in 2018.**

1. Name of lender: \_\_\_\_\_
2. Highest principal balance of this loan in 2022: \$ \_\_\_\_\_
3. Is this loan secured by your home? \_\_\_\_\_
4. Interest paid in 2022 on this loan: \$ \_\_\_\_\_

**INVESTMENT/BUSINESS/MARGIN INTEREST PAID**

Personal interest is non-deductible in 2022. However, certain types of personal interest may still be deductible as investment interest or business related interest. Margin interest from brokerage firms incurred to carry stocks is deductible as well as interest on loans used to buy business assets or help capitalize your small business.

PAID TO: \_\_\_\_\_ \$ \_\_\_\_\_

**ALIMONY PAID**

Name of Recipient: \_\_\_\_\_ Recipient's SS Number: \_\_\_\_\_ Amount Paid: \$ \_\_\_\_\_

Date of Divorce \_\_\_/\_\_\_/\_\_\_

**DEPENDENT & CHILD CARE EXPENSES\***

1. Paid to: Name & Address:	2. Care Provider's Soc. Security or Employer ID#	3. Amount Paid	4. Dependent's Name	5. Were Services in Your Home?
_____	_____	_____	_____	<u>Y N</u>
_____	_____	_____	_____	<u>Y N</u>
_____	_____	_____	_____	<u>Y N</u>

6. If yes to #5 did you pay anyone \$2,400 or more in 2022? \_\_\_\_\_

7. If yes to #6 did you file wage reports with the IRS for each quarter? \_\_\_\_\_

8. Amount (if any) of advance child care payments received from the IRS \$ \_\_\_\_\_

9. Are you a participant in your employer's pre-tax dependent care program?

If yes, indicate amount from form W-2, Box 10 \$ \_\_\_\_\_

\*Incurred in order to work. Children must be under age 13. Overnight camp does not qualify. Private school (K and up) does not qualify unless you can separate the cost of "care" from the cost of tuition.

## EDUCATION TAX CREDITS

### AMERICAN OPPORTUNITY CREDIT (maximum credit is \$2,500 for 2022)

- Eligible student – you, your spouse or dependent for the first four years of college.
- Qualified expenses – tuition, fees and related expenses (e.g. computer-books-supplies)

	Student's Name _____	College _____	Tuition & Fees	Related Expenses	----Less Deductions for----			Net Tuition
					Scholar- ships	Grants	Financial Aid	
1.	_____	_____	\$ _____	\$ _____	( _____ )	( _____ )	( _____ )	= \$ _____
2.	_____	_____	\$ _____	\$ _____	( _____ )	( _____ )	( _____ )	= \$ _____,

### LIFETIME LEARNING CREDIT (maximum credit is \$2,000 for 2022)

- Not limited to students in the first 4 years of post secondary education.
- Expenses for graduate-level degree work are eligible.
- You cannot claim the LLC for the same year that you claim the AOC.

	Student's Name _____	College _____	Tuition & Fees	----Less Deductions for----			Net Tuition
				Scholar- ships	Grants	Financial Aid	
1.	_____	_____	\$ _____	( _____ )	( _____ )	( _____ )	= \$ _____
2.	_____	_____	\$ _____	( _____ )	( _____ )	( _____ )	= \$ _____

### TUITION PAID WITH PROCEEDS FROM 529 PLANS

Did you pay for any tuition, room and board or other related expenses with proceeds from a 529 plan ? \_\_\_\_\_  
 If yes, please attach ALL Form 1099-Q'S (payments from qualified education programs).  
**Failure to report these withdrawals on your Form 1040 will result in an IRS audit.**

### STUDENT LOAN INTEREST

- You **cannot** claim the deduction if another taxpayer claims you as a dependent or your filing status is married filing separate.
- The loan must be for qualified higher education expenses for you, your spouse or a dependent at the time you took out the loan. Loans from related persons, family trusts, etc. do not qualify.
- Maximum deduction for 2022 is \$2,500.

<u>NAME OF LENDER</u>	<u>QUALIFYING INDIVIDUAL</u>	<u>INTEREST PAID IN 2022</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

- Did you receive Federal student loan forgiveness in 2022? If yes, indicate amount \$ \_\_\_\_\_

**AUTOMOBILE USED IN BUSINESS ( FOR SELF-EMPLOYED INDIVIDUALS ONLY)**

**CAUTION: IF YOU USED MORE THAN ONE VEHICLE DURING 2022  
DUPLICATE THIS PAGE AND USE A SEPARATE PAGE FOR EACH VEHICLE.**

1. A. Description of vehicle \_\_\_\_\_  
 B. Is vehicle leased? \_\_\_\_\_ If purchased in 2022 is this vehicle New \_\_\_\_\_ Used \_\_\_\_\_  
 C. Cost of vehicle (if leased see line D) \$ \_\_\_\_\_  
 D. If leased vehicle: what is fair market value? \$ \_\_\_\_\_ Lease term \_\_\_\_\_ years  
 E. Date of purchase or lease inception..... / / \_\_\_\_\_  
 F. Date first used for business..... / / \_\_\_\_\_
  
2. Total mileage in 2022..... \_\_\_\_\_ miles
3. Miles used for business: ..... \_\_\_\_\_ miles
4. Percent of business use..... \_\_\_\_\_ %
5. Average round trip commuting distance..... \_\_\_\_\_ miles
6. Commuting mileage included in total mileage..... \_\_\_\_\_ miles
7. Other personal mileage..... \_\_\_\_\_ miles
  
8. Do you or your spouse have another vehicle available for personal use? Yes \_\_\_ No \_\_\_
  
9. If your employer provided you with a vehicle, is personal use during off hours permitted? Yes \_\_\_ No \_\_\_
  
10. Do you have evidence to support your deduction? \_\_\_\_\_ If yes, is it written? \_\_\_\_\_

**AUTOMOBILE EXPENSES:**

Fuel	\$ _____	Loan Interest	\$ _____	Parking & Tolls	\$ _____
Lease Payments	\$ _____	Registry Fees	\$ _____		
Repairs/Maint.	\$ _____	Auto Excise Tax	\$ _____		
Insurance	\$ _____	Other Expense	\$ _____		

**NOTE: IF YOU ARE A W-2 EMPLOYEE YOUR OUT OF POCKET  
"EMPLOYEE BUSINESS EXPENSES" ARE NO LONGER DEDUCTIBLE**

The Tax Reform Act of 1984 requires taxpayers to maintain an adequate record of the business use of a personal automobile as well as travel and entertainment expenses incurred for business. Substantiation of the expense may be provided by a daily diary or any method you choose as long as you can substantiate it upon an audit. Your records should include:

Amount	Business purpose
Date and time	Business relationship
Place of travel or entertainment	Mileage to and from

**DO YOU HAVE SUBSTANTIATION AS DESCRIBED ABOVE FOR TRAVEL AND ENTERTAINMENT AND BUSINESS USE OF A PERSONAL AUTO TO BE DEDUCTED FOR 2022?**

Sign \_\_\_\_\_  
Yes

Sign \_\_\_\_\_  
No

## HEALTH CARE INFORMATION

If you were a Massachusetts resident age 18 and over for **any part of 2022**, you are required to have health insurance (if affordable to you). Taxpayers who **did not have** "required coverage" face monthly penalties when calculating their Massachusetts income tax. Were you enrolled (on or before 12/31/22) in a health insurance plan? \_\_\_\_\_

- Please enclose MA Form 1099-HC in your package
- If your primary coverage is Medicare **YOU WILL NOT RECEIVE** a 1099-HC
- If you received Form 1095-A, 1095-B or 1095-C please enclose in this package

## MASSACHUSETTS RENTAL DEDUCTION

Did you pay rent for an apartment or residence in Massachusetts? If yes, fill in section below:

### Rental Period

<u>From</u>	<u>To</u>	<u>Rent Paid</u>	<u>Rental Address</u>	<u>Landlord's Name</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

## MASSACHUSETTS SENIOR CIRCUIT BREAKER CREDIT

1. Were you or your spouse 65 or older on December 31, 2022? Yes \_\_\_\_\_ No \_\_\_\_\_  
(if no – **do not complete lines 2 through 5**)
2. Do you own your personal residence? Yes \_\_\_\_\_ No \_\_\_\_\_  
(if no – **do not complete lines 3 through 5**)
3. If yes to question 2, what was the assessed value of your home on January 1, 2022? \$ \_\_\_\_\_
4. What did you pay for real estate tax on your personal residence in 2022? \$ \_\_\_\_\_
5. What did you pay for water and sewer charges on your personal residence in 2022? \$ \_\_\_\_\_

## MASSACHUSETTS COMMUTER DEDUCTION

What did you pay in 2022 for your Fast Lane Pass and/or your MBTA Transit or Commuter Rail Pass?  
Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

## MASSACHUSETTS USE TAX ON OUT OF STATE PURCHASES

If you purchased tangible goods over the internet or in "tax free" states you are required as a Massachusetts resident to pay the 6.25% use tax (sales tax) on these purchases. For example: You buy a flat screen TV in New Hampshire or online during 2022 for \$800 for your home in Massachusetts. You are required to pay the "use tax" of 6.25% on this purchase (\$50) with your 2022 Massachusetts income tax return.

Are you reporting any purchases subject to use tax? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes please report total amount of taxable purchases \$ \_\_\_\_\_

Please check \_\_\_\_\_ if you would rather use the MA use tax tables to compute your 2022 tax.

### MISCELLANEOUS DEDUCTIONS

**MISCELLANEOUS "SCHEDULE A" OR EMPLOYEE UNREIMBURSED EXPENSES ARE NO LONGER ALLOWED AFTER 2017. IF YOU ARE SELF-EMPLOYED, ALL OF YOUR BUSINESS EXPENSES SHOULD BE ITEMIZED ON PAGE 7 AND PAGE 14.**

- Gambling losses are still deductible to the extent of gambling winnings reported on page 4. What were your 2022 gambling losses? \$ \_\_\_\_\_
- Teacher classroom expenses (K-12 with 900 hours minimum) for unreimbursed supplies, books, equipment, etc. \$ \_\_\_\_\_

### FEDERAL ENERGY TAX CREDIT

Lifetime limit of \$500

- Type of property installed \_\_\_\_\_
- Cost of property installed \$ \_\_\_\_\_

**IF YOU ARE ELIGIBLE FOR THE FEDERAL ENERGY CREDIT (INCLUDING THE RENEWABLE ENERGY CREDIT) PLEASE SEND ALONG ANY DOCUMENTATION (MANUFACTURER OR CONTRACTOR CERTIFICATIONS AND INVOICES)**

### OTHER QUESTIONS

1. Did you give a gift to any individual in excess of \$16,000 in 2022? Yes \_\_\_ No \_\_\_
2. Are you a teacher or a city/state employee?  
If yes, how much was withheld for your state retirement? \$ \_\_\_\_\_

### BANK INFORMATION

**FOR DIRECT DEPOSIT OF FEDERAL AND STATE REFUNDS:**

- Name of bank or institution \_\_\_\_\_
- Is this a checking or savings account \_\_\_\_\_
- Routing number \_\_\_\_\_
- Account number \_\_\_\_\_