

DENISE M TAYLOR CPA  
1205 THIRD STREET  
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Greetings and Happy 2023!! I hope you and your family had a wonderful year! Hard to believe....TAX TIME is here again!

This Tax Packet includes your 2022 Engagement Letter, Tax Questionnaire and Tax Organizer. Please be sure to review the **Engagement Letter** as it details the services I will perform for you as well as explains the **Document Submission** policy. The Questionnaire will assist you in collecting and reporting information necessary for me to properly prepare your 2022 income tax return as it will jog your memory of transactions that took place during the tax year. In addition, the Questionnaire will help spark any tax planning thoughts you may have for the current year. The Tax Organizer helps you to organize your data and includes prior year amounts.

Once you've completed the Tax Packet, you can either drop off/mail your tax information to the address listed above or go to <http://denisecpa.youcanbook.me> to schedule an on line tax appointment either via Zoom, phone or in person. Please email me at [denise@denisemtaylorcpa.com](mailto:denise@denisemtaylorcpa.com) or call my office at (408)848-3861 with any questions.

**PLEASE INCLUDE THE QUESTIONNAIRE AND SIGNED ENGAGEMENT LETTER when submitting your tax documents.** I will keep this as part of my file.

In addition, please provide me with the following information:

- A copy of your 2021 tax return, if not prepared by my office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, retirement distributions, stock sales, Social Security benefits, unemployment, state tax refunds, etc.)
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and last mortgage statement of 2022
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions, including refinances
- Property tax bills or canceled checks for payments made during 2022
- DMV renewals or bills of sale for any vehicles purchased during 2022
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Any tax notices received from the IRS or other taxing authorities

Thank you for your help in the completion of the Questionnaire and Engagement Letter. Please contact me if you need further assistance.

Sincerely,

DENISE M.TAYLOR

## ENGAGEMENT LETTER

I appreciate the opportunity to work with you. The purpose of this letter is to minimize the possibility of a misunderstanding between us about the services I will perform for you. This Engagement Letter discusses what you can expect from me and what I can expect from you.

I will prepare your 2022 Federal and State Individual Income Tax Returns from the information provided by you. At no additional charge, I will electronically file your returns, unless you request otherwise. You represent that this information is accurate and complete to the best of your knowledge. I will review this information and may ask for additional information or clarification of certain items. However, I will not audit or otherwise verify the information provided by you.

### DOCUMENT SUBMISSION

**As you can imagine, the time period between February 15 to April 15 is a very busy time for my office. I operate on a first in/first out basis. The goal is to turn around tax returns around within 2 weeks of receipt of ALL documents. If you want your tax return filed by the deadline, please provide ALL documentation 21 days prior to the tax deadline (March 25, 2023) for this year's April 18 deadline. Extensions may still need to be filed. If that is the case, I will communicate the situation ahead of time. **Please note that filing an extension only gives you extra time to file your return--it is not an extension of the payment of tax.** You will still be subject to accrued interest and penalties for not paying by the initial April 18 due date.**

If you are not able to provide your information by **March 25, 2023** and/or elect to have an extension filed, please understand that you will need to **provide your documentation no later than 21 days prior to the extension deadline (September 29, 2023) for the October 17 deadline. Because this is the FINAL deadline, if you do not submit ALL documents by this date, a 25% rush fee will be imposed (cost of return + 25% rush fee).**

### PAYMENT/FEES

Fees for tax preparation services are based upon a combination of my standard rates for the type of forms and schedules required to be filed, the time incurred to prepare the return, how organized you provide the data and out-of-pocket expenses. Existing clients should expect that preparation costs will experience a nominal annual increase, but will remain similar to amount paid for prior year, provided that the required forms/schedules remain unchanged. Should additional forms/schedules be required to file, my fee will increase. New clients will receive and approve a cost estimate, based on their prior year tax return, prior to starting work. **All invoices are due and payable upon delivery of the completed tax return. Tax returns WILL NOT be electronically filed, mailed or handed over to you without full payment. Your tax preparation fee does not cover additional services requested by you, including tax planning or projections, responding to notices, or audit representation. I am available to assist you with these services at my standard rates.**

All documents will be kept in your secure portal. In addition, a hard copy of your tax return will only be provided upon request. Upon completion of your income tax returns, I will place a PDF copy of your income tax returns in your secure portal where you will have 24/7 access to your tax return information. If you would prefer a hard copy of the return, I would be glad to print one for an additional assembling/printing fee of \$45.

## **DOCUMENT RETENTION**

Your returns are subject to examination by the taxing authorities. It is your responsibility to carefully examine and approve your completed tax returns before signing them. In the event of an audit or other inquiry, you may be requested to produce documents, other evidence to substantiate the items of income and deduction shown on your tax return. I do not maintain copies of all of your original documents. **It is your responsibility to retain possession of your completed tax return and all documents and records substantiating the information for a period of seven (7) years and provide such information, if required, for an audit examination. I am not responsible for the disallowance of deductions due to inadequate supporting documentation.**

## **ADDITIONAL INFORMATION**

I will use my judgment to resolve questions in your favor where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. I will explain the possible positions that may be taken on your return. I will follow whatever position you request, as long as it is consistent with the law. If a taxing authority should later contest this issue, there may be an assessment of additional tax, interest and penalties. I assume no liability for any such assessment.

All US citizens or residents are required to report their worldwide income on their US income tax returns. Furthermore, all US citizens or residents are required to report all bank or other financial accounts held in a foreign country for which they have a financial interest or authority.

It is important for you to know that the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. A substantial understatement exists when the tax liability is understated by the greater of \$5,000 or 10%. The penalty is 20% of the tax underpayment.

You should also know that the IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as charitable contributions, travel, meals and entertainment expenses and personal/business usage of vehicles, computers, home offices, and other claimed business deductions. In preparing your returns, I rely on your representations that I have been informed of all bartering transactions and that you understand and have complied with the documentation requirements substantiating your deductions. If you have any questions about these issues, please let me know.

## **PRIVACY POLICY**

It is my policy to handle the information you provide me with the utmost confidentiality and care. I will collect and hold nonpublic personal information about you from my conversations with you and from worksheets, forms, or other documents provided by you while preparing your tax returns. This information may also include nonpublic personal information about your financial transactions with my office, including the payment of my fees. I maintain physical, electronic, and procedural safeguards to protect your nonpublic personal information to anyone outside my office without your express permission to do so, except if required by law. It is important you know that Federal law does not extend the accountant-client privilege with respect to tax preparation services.

**MISCELLANEOUS**

If any dispute arises among the parties, they agree to first, in good faith, to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be equally shared by all parties. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees or services, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we accept the use of arbitration for resolution.

If the tax services and terms outlined above are in accordance with your understanding of our agreement, please sign this letter prior to your appointment and return it with your tax information. I appreciate this opportunity to serve you. If you have any questions about this letter or need additional information, please do not hesitate to call.

AGREED TO AND ACCEPTED:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**ORGANIZER**

|             |             |           |                      |
|-------------|-------------|-----------|----------------------|
| <b>2022</b> | <b>1040</b> | <b>US</b> | <b>Tax Organizer</b> |
|-------------|-------------|-----------|----------------------|

**DENISE M TAYLOR CPA**  
**1205 THIRD STREET**  
**GILROY CA 95020**  
**Telephone number: (408) 848-3861**  
**Fax number: (408) 413-1988**  
**E-mail address: denise@denisebrolin-cpa.com**

**Tax Return Appointment**

**Date:**  
**Time:**  
**Location:**

**This tax organizer will assist you in gathering information necessary for the preparation of your 2022 tax return. Please enter all pertinent 2022 information.**

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

**CLIENT INFORMATION**

|                                  |                            | Taxpayer | Spouse |
|----------------------------------|----------------------------|----------|--------|
| First name and initial . . . . . |                            |          |        |
| Last name . . . . .              |                            |          |        |
| Title/suffix . . . . .           |                            |          |        |
| Social security number . . . . . |                            |          |        |
| Occupation . . . . .             |                            |          |        |
| Date of birth (m/d/y) . . . . .  |                            |          |        |
| Date of death (m/d/y) . . . . .  |                            |          |        |
| 1=blind . . . . .                |                            |          |        |
| Home phone . . . . .             |                            |          |        |
| Work phone . . . . .             |                            |          |        |
| Work extension . . . . .         |                            |          |        |
| Cell phone . . . . .             |                            |          |        |
| E-mail address . . . . .         |                            |          |        |
| Address                          | In care of . . . . .       |          |        |
|                                  | Street address . . . . .   |          |        |
|                                  | Apartment number . . . . . |          |        |
|                                  | City . . . . .             |          |        |
|                                  | State . . . . .            |          |        |
|                                  | ZIP code . . . . .         |          |        |

**DEPENDENTS**

|                                    |  | Dependent No. | Dependent No. |
|------------------------------------|--|---------------|---------------|
| First name . . . . .               |  |               |               |
| Last name . . . . .                |  |               |               |
| Title/suffix . . . . .             |  |               |               |
| Date of birth (m/d/y) . . . . .    |  |               |               |
| Date of death (m/d/y) . . . . .    |  |               |               |
| Date of adoption (m/d/y) . . . . . |  |               |               |
| Social security number . . . . .   |  |               |               |
| Relationship . . . . .             |  |               |               |
| Months lived at home . . . . .     |  |               |               |
|                                    |  | Dependent No. | Dependent No. |
| First name . . . . .               |  |               |               |
| Last name . . . . .                |  |               |               |
| Title/suffix . . . . .             |  |               |               |
| Date of birth (m/d/y) . . . . .    |  |               |               |
| Date of death (m/d/y) . . . . .    |  |               |               |
| Date of adoption (m/d/y) . . . . . |  |               |               |
| Social security number . . . . .   |  |               |               |
| Relationship . . . . .             |  |               |               |
| Months lived at home . . . . .     |  |               |               |

2022

1040

US

Tax Organizer

Please enter all pertinent 2022 information. If you have attached a government form for an item, check the box and do not enter a 2022 amount.

**WAGES, SALARIES AND TIPS**

Employer name:

|                          |       |
|--------------------------|-------|
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |

| 2022 Amount             | 2021 Amount |
|-------------------------|-------------|
| <b>Attach Forms W-2</b> | _____       |
|                         | _____       |
|                         | _____       |
|                         | _____       |
|                         | _____       |

**INTEREST INCOME**

Payer name:

|                          |       |
|--------------------------|-------|
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |

|                              |       |
|------------------------------|-------|
| <b>Attach Forms 1099-INT</b> | _____ |
|                              | _____ |
|                              | _____ |
|                              | _____ |
|                              | _____ |

**DIVIDEND INCOME**

Payer name:

|                          |       |
|--------------------------|-------|
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |

|                              |       |
|------------------------------|-------|
| <b>Attach Forms 1099-DIV</b> | _____ |
|                              | _____ |
|                              | _____ |
|                              | _____ |
|                              | _____ |

**PENSIONS, IRA AND GAMBLING INCOME**

Payer name:

|                          |       |
|--------------------------|-------|
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | _____ |

|                                       |       |
|---------------------------------------|-------|
| <b>Attach Forms 1099-R &amp; W-2G</b> | _____ |
|                                       | _____ |
|                                       | _____ |
|                                       | _____ |
|                                       | _____ |
| _____                                 | _____ |
| _____                                 | _____ |

Winnings not reported on W-2G. ....  
 Total gambling losses. ....

**OTHER GOVERNMENT FORMS - INCOME**

|                          |                                                                                |
|--------------------------|--------------------------------------------------------------------------------|
| <input type="checkbox"/> | Form 1099-B - Sales of stock (also include transaction history) . . . . .      |
| <input type="checkbox"/> | Form 1099-MISC - Miscellaneous income . . . . .                                |
| <input type="checkbox"/> | Form 1099-K - Merchant card and third party network payments . . . . .         |
| <input type="checkbox"/> | Form 1099-S - Sales of real estate (also include closing statements) . . . . . |

|                          |  |
|--------------------------|--|
| <b>Attach Forms 1099</b> |  |
|--------------------------|--|

|                          |                                           |                          |  |
|--------------------------|-------------------------------------------|--------------------------|--|
| <input type="checkbox"/> | Form 1099-G - State tax refunds . . . . . | <b>Attach Forms 1099</b> |  |
|--------------------------|-------------------------------------------|--------------------------|--|

Taxpayer:

|                          |                                                    |
|--------------------------|----------------------------------------------------|
| <input type="checkbox"/> | Form SSA-1099 - Social security benefits . . . . . |
| <input type="checkbox"/> | Form 1099-G - Unemployment compensation . . . . .  |
| <input type="checkbox"/> | Form 1099-Q (529 Plan) . . . . .                   |
| <input type="checkbox"/> | Form 1099-QA/5498-QA (ABLE Accounts) . . . . .     |

|                          |  |
|--------------------------|--|
| <b>Attach Forms 1099</b> |  |
|--------------------------|--|

Spouse:

|                          |                                                    |
|--------------------------|----------------------------------------------------|
| <input type="checkbox"/> | Form SSA-1099 - Social security benefits . . . . . |
| <input type="checkbox"/> | Form 1099-G - Unemployment compensation . . . . .  |
| <input type="checkbox"/> | Form 1099-Q (529 Plan) . . . . .                   |
| <input type="checkbox"/> | Form 1099-QA/5498-QA (ABLE Accounts) . . . . .     |

|                          |  |
|--------------------------|--|
| <b>Attach Forms 1099</b> |  |
|--------------------------|--|

**2022 1040 US Tax Organizer**

**MISCELLANEOUS INCOME**

Taxpayer: Alimony received .....  
 Spouse: Alimony received .....

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

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|--|--|
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**RETIREMENT PLAN CONTRIBUTIONS**

Taxpayer: Traditional IRA contributions (1=maximum) .....  
 Roth IRA contributions (1=maximum) .....  
 Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum) .....  
 Spouse: Traditional IRA contributions (1=maximum) .....  
 Roth IRA contributions (1=maximum) .....  
 Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum) .....

**2022 Amount 2021 Amount**

| 2022 Amount | 2021 Amount |
|-------------|-------------|
|             |             |
|             |             |
|             |             |
|             |             |
|             |             |
|             |             |
|             |             |
|             |             |

**OTHER GOVERNMENT FORMS - DEDUCTIONS**

- Form 1098-E - Student loan interest .....
- Form 1098-T - Tuition and related expenses .....

**Attach Forms 1098**

|  |  |
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**AFFORDABLE CARE ACT**

- Form 1095-A - Health Insurance Marketplace Statement .....
- Form 1095-B - Health Coverage .....
- Form 1095-C - Employer-Provided Health Insurance Offer and Coverage .....

**Attach Forms 1095**

|  |  |
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**ADJUSTMENTS TO INCOME**

Taxpayer:  
 Self-employed health insurance premiums .....  
 Educator expenses .....  
 Other adjustments to income:  
 \_\_\_\_\_  
 \_\_\_\_\_

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Alimony paid - Recipient name & SSN .....  
 \_\_\_\_\_  
 \_\_\_\_\_

Spouse:  
 Self-employed health insurance premiums .....  
 Educator expenses .....  
 Other adjustments to income:  
 \_\_\_\_\_  
 \_\_\_\_\_

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Alimony paid - Recipient name & SSN .....  
 \_\_\_\_\_  
 \_\_\_\_\_

**MEDICAL AND DENTAL EXPENSES**

Prescription medicines and drugs .....  
 Doctors, dentists and nurses .....  
 Hospitals and nursing homes .....  
 Insurance premiums .....  
 Long-term care premiums - taxpayer .....  
 Long-term care premiums - spouse .....  
 Insurance reimbursement .....  
 Out-of-pocket lodging and transportation expenses .....  
 Number of medical miles .....  
 Other: \_\_\_\_\_  
 \_\_\_\_\_

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**TAXES PAID**

State income taxes - 1/22 payment on 2021 state estimate .....

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|--|--|
|  |  |
|--|--|



**If any of the following items pertain to you or your spouse for 2022, please check the appropriate box and provide additional information if necessary.**

- | YES                      | NO                       |                                                                                                                                          |
|--------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year?                                                                                          |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year?                                                                                                 |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return?                                                                      |
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents?                                                                                                    |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you and your dependents have health care coverage for the full-year?                                                                 |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive an IRS document 1095-A (Health Insurance Marketplace Statement)? If so, please attach.                                   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month?                                                                      |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income?                                                                                                   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell any stocks, bonds or other investment property?                                                                      |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?                             |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)?                                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan to another?                                                             |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA?                                                            |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss because of damaged or stolen property?                                                                              |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use your car on the job (other than to and from work)?                                                                           |
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS discuss your tax return with your preparer?                                                                                  |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business?                                                                                           |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the IRS or the State taxing agency?                                                               |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive an economic impact payment? If so, how much?                                                                             |

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

|                                                     |  |
|-----------------------------------------------------|--|
| Principal business/profession .....                 |  |
| Principal business code .....                       |  |
| Business name, if different from Form 1040 .....    |  |
| Business address, if different from Form 1040 ..... |  |
| City, if different from Form 1040 .....             |  |
| State, if different from Form 1040 .....            |  |
| ZIP code, if different from Form 1040 .....         |  |
| Foreign region .....                                |  |
| Foreign postal code .....                           |  |
| Foreign country .....                               |  |
| Employer identification number .....                |  |
| Other accounting method .....                       |  |

|                                                                                                      |  |  |
|------------------------------------------------------------------------------------------------------|--|--|
| Accounting method: 1=cash, 2=accrual .....                                                           |  |  |
| Inventory method: 1=cost, 2=lower cost/market, 3=other .....                                         |  |  |
| 1=change of inventory method .....                                                                   |  |  |
| 1=spouse, 2=joint .....                                                                              |  |  |
| 1=first Schedule C filed for this business .....                                                     |  |  |
| If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no .. |  |  |
| 1=not subject to self-employment tax .....                                                           |  |  |
| 1=did not "materially participate" .....                                                             |  |  |
| 1=personal services is not a material income producing factor .....                                  |  |  |
| 1=investment .....                                                                                   |  |  |
| 1=minister's Schedule C .....                                                                        |  |  |
| 1=single member limited liability company .....                                                      |  |  |
| 1=trader in financial instruments or commodities .....                                               |  |  |

**INCOME**

|                                                       | 2022 Amount | 2021 Amount |
|-------------------------------------------------------|-------------|-------------|
| Gross receipts or sales (Form 1099-MISC, box 7) ..... |             |             |
| Returns and allowances .....                          |             |             |
| Other income:                                         |             |             |
| _____                                                 |             |             |
| _____                                                 |             |             |
| _____                                                 |             |             |

**COST OF GOODS SOLD**

|                                          |  |  |
|------------------------------------------|--|--|
| Inventory at beginning of the year ..... |  |  |
| Purchases .....                          |  |  |
| Cost of items for personal use .....     |  |  |
| Cost of labor .....                      |  |  |
| Materials and supplies .....             |  |  |
| Other costs:                             |  |  |
| _____                                    |  |  |
| _____                                    |  |  |
| _____                                    |  |  |
| Inventory at end of the year .....       |  |  |

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**EXPENSES**

|                                                                      | 2022 Amount | 2021 Amount |
|----------------------------------------------------------------------|-------------|-------------|
| Accounting.....                                                      |             |             |
| Advertising.....                                                     |             |             |
| Answering service.....                                               |             |             |
| Bad debts from sales or service.....                                 |             |             |
| Bank charges.....                                                    |             |             |
| Car and truck expenses (not entered elsewhere).....                  |             |             |
| Commissions.....                                                     |             |             |
| Contract labor.....                                                  |             |             |
| Delivery and freight.....                                            |             |             |
| Dues and subscriptions.....                                          |             |             |
| Employee benefit programs.....                                       |             |             |
| Insurance (other than health).....                                   |             |             |
| Mortgage interest (paid to banks, etc.).....                         |             |             |
| Other interest (not entered elsewhere).....                          |             |             |
| Janitorial.....                                                      |             |             |
| Laundry and cleaning.....                                            |             |             |
| Legal and professional.....                                          |             |             |
| Miscellaneous.....                                                   |             |             |
| Office expense.....                                                  |             |             |
| Outside services.....                                                |             |             |
| Parking and tolls.....                                               |             |             |
| Pension and profit sharing plans - contributions.....                |             |             |
| Pension and profit sharing plans - admin. and education costs.....   |             |             |
| Postage.....                                                         |             |             |
| Printing.....                                                        |             |             |
| Rent - vehicles, machinery, & equipment (not entered elsewhere)..... |             |             |
| Rent - other.....                                                    |             |             |
| Repairs.....                                                         |             |             |
| Security.....                                                        |             |             |
| Supplies.....                                                        |             |             |
| Taxes - real estate.....                                             |             |             |
| Taxes - payroll.....                                                 |             |             |
| Taxes - sales tax included in gross receipts.....                    |             |             |
| Taxes - other (not entered elsewhere).....                           |             |             |
| Telephone.....                                                       |             |             |
| Tools.....                                                           |             |             |
| Travel.....                                                          |             |             |
| Total meals in full (50%).....                                       |             |             |
| Department of Transportation meals in full (80%).....                |             |             |
| Meals provided by restaurants in full (100%).....                    |             |             |
| Uniforms.....                                                        |             |             |
| Utilities.....                                                       |             |             |
| Wages.....                                                           |             |             |
| Other expenses:                                                      |             |             |
| _____                                                                |             |             |
| _____                                                                |             |             |
| _____                                                                |             |             |
| _____                                                                |             |             |

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

**Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.**

**GENERAL INFORMATION**

|                                    | 2022 Amount | 2021 Amount                                                                                                                                                                              |
|------------------------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description of property .....      |             | <b>Type of Property</b><br>1 = Single Family Residence<br>2 = Multi-Family Residence<br>3 = Vacation/Short-Term Rental<br>4 = Commercial<br>5 = Land<br>6 = Royalties<br>7 = Self-Rental |
| Street address .....               |             |                                                                                                                                                                                          |
| City .....                         |             |                                                                                                                                                                                          |
| State .....                        |             |                                                                                                                                                                                          |
| ZIP code .....                     |             |                                                                                                                                                                                          |
| Type of property (see table) ..... |             |                                                                                                                                                                                          |
| Other type of property .....       |             |                                                                                                                                                                                          |
| Number of days rented .....        | 34          |                                                                                                                                                                                          |

|                                                                                                         |  |                                                 |  |
|---------------------------------------------------------------------------------------------------------|--|-------------------------------------------------|--|
| Percentage of ownership if not 100% (.xxxx) .....                                                       |  | 1=did not actively participate ...              |  |
| Percentage of tenant occupancy if not 100% (.xxxx) .....                                                |  | 1=real estate professional .....                |  |
| 1=spouse, 2=joint .....                                                                                 |  | 1=rental other than real estate .....           |  |
| 1=qualified joint venture .....                                                                         |  | 1=investment .....                              |  |
| 1=nonpassive activity, 2=passive royalty .....                                                          |  | 1=single member limited liability company ..... |  |
| If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..... |  |                                                 |  |

**INCOME**

|                                   | 2022 Amount | 2021 Amount |
|-----------------------------------|-------------|-------------|
| Rents or royalties received ..... |             |             |

**DIRECT EXPENSES**

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

|                                               |  |  |
|-----------------------------------------------|--|--|
| Advertising .....                             |  |  |
| Association dues .....                        |  |  |
| Auto and travel (not entered elsewhere) ..... |  |  |
| Cleaning and maintenance .....                |  |  |
| Commissions .....                             |  |  |
| Gardening .....                               |  |  |
| Insurance .....                               |  |  |
| Legal and professional fees .....             |  |  |
| Licenses and permits .....                    |  |  |
| Management fees .....                         |  |  |
| Miscellaneous .....                           |  |  |
| Mortgage interest (paid to banks, etc.) ..... |  |  |
| Qualified mortgage insurance premiums .....   |  |  |
| Excess mortgage interest .....                |  |  |
| Other interest (not entered elsewhere) .....  |  |  |
| Painting and decorating .....                 |  |  |
| Pest control .....                            |  |  |
| Plumbing and electrical .....                 |  |  |
| Repairs .....                                 |  |  |
| Supplies .....                                |  |  |
| Taxes - real estate .....                     |  |  |
| Taxes - other (not entered elsewhere) .....   |  |  |
| Telephone .....                               |  |  |
| Utilities .....                               |  |  |
| Wages and salaries .....                      |  |  |
| Other:                                        |  |  |
| _____                                         |  |  |
| _____                                         |  |  |
| _____                                         |  |  |

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

**Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.**

**GENERAL INFORMATION**

|                          |  |
|--------------------------|--|
| Foreign region.....      |  |
| Foreign postal code..... |  |
| Foreign country.....     |  |

**OIL AND GAS**

|                                                                  | 2022 Amount | 2021 Amount |
|------------------------------------------------------------------|-------------|-------------|
| Production type (preparer use only).....                         |             |             |
| Cost depletion.....                                              |             |             |
| Percentage depletion rate or amount.....                         |             |             |
| State cost depletion, if different (-1 if none).....             |             |             |
| State % depletion rate or amount, if different (-1 if none)..... |             |             |

**PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)**

|                                                        |  |
|--------------------------------------------------------|--|
| Number of days personal use.....                       |  |
| Number of days owned (if optional method elected)..... |  |

**INDIRECT EXPENSES**

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

|                                              |  |  |
|----------------------------------------------|--|--|
| Advertising.....                             |  |  |
| Association dues.....                        |  |  |
| Auto and travel (not entered elsewhere)..... |  |  |
| Cleaning and maintenance.....                |  |  |
| Commissions.....                             |  |  |
| Gardening.....                               |  |  |
| Insurance.....                               |  |  |
| Legal and professional fees.....             |  |  |
| Licenses and permits.....                    |  |  |
| Management fees.....                         |  |  |
| Miscellaneous.....                           |  |  |
| Mortgage interest (paid to banks, etc.)..... |  |  |
| Qualified mortgage insurance premiums.....   |  |  |
| Excess mortgage interest.....                |  |  |
| Other interest (not entered elsewhere).....  |  |  |
| Painting and decorating.....                 |  |  |
| Pest control.....                            |  |  |
| Plumbing and electrical.....                 |  |  |
| Repairs.....                                 |  |  |
| Supplies.....                                |  |  |
| Taxes - real estate.....                     |  |  |
| Taxes - other (not entered elsewhere).....   |  |  |
| Telephone.....                               |  |  |
| Utilities.....                               |  |  |
| Wages and salaries.....                      |  |  |
| Other:                                       |  |  |
| _____                                        |  |  |
| _____                                        |  |  |
| _____                                        |  |  |
| _____                                        |  |  |
| _____                                        |  |  |

Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**GENERAL INFORMATION**

|                                                                          | 2022 Amount | 2021 Amount |
|--------------------------------------------------------------------------|-------------|-------------|
| Description of vehicle .....                                             |             |             |
| 1=no evidence to support your deduction .....                            |             |             |
| 1=no written evidence to support your deduction .....                    |             |             |
| 1=vehicle is available for off-duty personal use .....                   |             |             |
| 1=no other vehicle is available for personal use .....                   |             |             |
| 1=vehicle used primarily by more than 5% owner .....                     |             |             |
| Number of months of business use if changed from 100% personal use ..... |             |             |

**AUTOMOBILE MILEAGE**

|                                            |  |  |
|--------------------------------------------|--|--|
| Total mileage (for the tax year) .....     |  |  |
| Business mileage .....                     |  |  |
| Commuting mileage (for the tax year) ..... |  |  |
| Average daily round-trip commute .....     |  |  |

**ACTUAL EXPENSES**

|                                                             |  |  |
|-------------------------------------------------------------|--|--|
| Parking fees and tolls (business portion only) .....        |  |  |
| Gasoline, lube, oil .....                                   |  |  |
| Repairs .....                                               |  |  |
| Tires .....                                                 |  |  |
| Insurance .....                                             |  |  |
| Miscellaneous .....                                         |  |  |
| Auto license (other than personal property taxes) .....     |  |  |
| Personal property taxes (based on car's value) .....        |  |  |
| Interest (car loan) (for Schedule C, E & F) .....           |  |  |
| Vehicle rent or lease payments .....                        |  |  |
| Inclusion amount (enter as positive) .....                  |  |  |
| Value of employer-provided vehicle on Form W-2 (2106) ..... |  |  |

**Please enter 2022 indirect expenses in full. Nonbusiness portion will carry to Schedule A.  
Business percentage will be applied to indirect expenses only.**

**BUSINESS USE OF HOME**

|                                                                                         | 2022 Amount | 2021 Amount |
|-----------------------------------------------------------------------------------------|-------------|-------------|
| Form .....                                                                              |             |             |
| Number of form (e.g., enter 2 for Schedule C number 2) .....                            |             |             |
| Business use area (square footage) .....                                                |             |             |
| Total area of home (square footage) .....                                               |             |             |
| Total hours facility used (for daycare facilities only) .....                           |             |             |
| Total hours available (if not 8,760) .....                                              |             |             |
| Area of home included above used exclusively for daycare business, if any (sq ft) ..... |             |             |
| % (.xx) or amount of gross income from home if not 100% (-1 if none) .....              |             |             |
| % (.xx) or amount of expenses from home if not 100% (-1 if none) .....                  |             |             |

**INDIRECT EXPENSES**

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

|                                |  |  |
|--------------------------------|--|--|
| Mortgage interest .....        |  |  |
| Real estate taxes .....        |  |  |
| Casualty losses .....          |  |  |
| Insurance .....                |  |  |
| Miscellaneous .....            |  |  |
| Rent .....                     |  |  |
| Repairs and maintenance .....  |  |  |
| Utilities .....                |  |  |
| Excess mortgage interest ..... |  |  |
| Excess real estate taxes ..... |  |  |
| Other indirect expenses:       |  |  |
| _____                          |  |  |
| _____                          |  |  |
| _____                          |  |  |

**DIRECT EXPENSES**

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

|                                 |  |  |
|---------------------------------|--|--|
| Mortgage interest .....         |  |  |
| Real estate taxes .....         |  |  |
| Casualty losses .....           |  |  |
| Insurance .....                 |  |  |
| Miscellaneous .....             |  |  |
| Rent .....                      |  |  |
| Repairs and maintenance .....   |  |  |
| Utilities .....                 |  |  |
| Excess mortgage interest .....  |  |  |
| Excess real estate taxes .....  |  |  |
| Excess casualty losses .....    |  |  |
| Allowable casualty losses ..... |  |  |
| Other direct expenses:          |  |  |
| _____                           |  |  |
| _____                           |  |  |
| _____                           |  |  |

Please enter all pertinent 2022 information.

**GENERAL INFORMATION**

|                                                                                                               |                                         |
|---------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| 1=spouse.....                                                                                                 | <input style="width:95%;" type="text"/> |
| Foreign address of taxpayer, if different from Form 1040:                                                     |                                         |
| Street address.....                                                                                           | <input style="width:95%;" type="text"/> |
| City.....                                                                                                     | <input style="width:95%;" type="text"/> |
| Region.....                                                                                                   | <input style="width:95%;" type="text"/> |
| Postal code.....                                                                                              | <input style="width:95%;" type="text"/> |
| Country.....                                                                                                  | <input style="width:95%;" type="text"/> |
| Employer:                                                                                                     |                                         |
| Name.....                                                                                                     | <input style="width:95%;" type="text"/> |
| U.S. street address.....                                                                                      | <input style="width:95%;" type="text"/> |
| U.S. city.....                                                                                                | <input style="width:95%;" type="text"/> |
| U.S. state.....                                                                                               | <input style="width:95%;" type="text"/> |
| U.S. ZIP code.....                                                                                            | <input style="width:95%;" type="text"/> |
| Foreign street address.....                                                                                   | <input style="width:95%;" type="text"/> |
| Foreign city.....                                                                                             | <input style="width:95%;" type="text"/> |
| Foreign region.....                                                                                           | <input style="width:95%;" type="text"/> |
| Foreign postal code.....                                                                                      | <input style="width:95%;" type="text"/> |
| Foreign country.....                                                                                          | <input style="width:95%;" type="text"/> |
| Employer type: 1=foreign entity, 2=U.S. company,<br>3=self, 4=foreign affiliate of U.S. company, 5=other..... | <input style="width:95%;" type="text"/> |
| Employer type, if other.....                                                                                  | <input style="width:95%;" type="text"/> |

|                                                                       |                                         |
|-----------------------------------------------------------------------|-----------------------------------------|
| Type of exclusion revoked if revoked in earlier year (if applicable): | Tax year revocation was effective       |
| <input style="width:95%;" type="text"/>                               | <input style="width:95%;" type="text"/> |
| <input style="width:95%;" type="text"/>                               | <input style="width:95%;" type="text"/> |
| <input style="width:95%;" type="text"/>                               | <input style="width:95%;" type="text"/> |

|                             |                                         |
|-----------------------------|-----------------------------------------|
| Country of citizenship..... | <input style="width:95%;" type="text"/> |
|-----------------------------|-----------------------------------------|

|                                                                                                                |                                                                            |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| City and country of separate foreign residence if maintained due to adverse living conditions (if applicable): | Number of days during tax year at separate foreign address (if applicable) |
| <input style="width:95%;" type="text"/>                                                                        | <input style="width:95%;" type="text"/>                                    |
| <input style="width:95%;" type="text"/>                                                                        | <input style="width:95%;" type="text"/>                                    |
| <input style="width:95%;" type="text"/>                                                                        | <input style="width:95%;" type="text"/>                                    |

|                                         |                                            |
|-----------------------------------------|--------------------------------------------|
| Tax homes(s) during tax year:           | Dates tax home(s) were established (m/d/y) |
| <input style="width:95%;" type="text"/> | <input style="width:95%;" type="text"/>    |
| <input style="width:95%;" type="text"/> | <input style="width:95%;" type="text"/>    |
| <input style="width:95%;" type="text"/> | <input style="width:95%;" type="text"/>    |

**Please enter all pertinent 2022 information.**

**TRAVEL INFORMATION**

NOTE: Please enter all travel for 2022 as well as travel for 2023 known to date.

| Travel Type (table) | Name of country (if not United States) | Date arrived | Date left | Days in U.S. on business |
|---------------------|----------------------------------------|--------------|-----------|--------------------------|
|                     |                                        |              |           |                          |
|                     |                                        |              |           |                          |
|                     |                                        |              |           |                          |
|                     |                                        |              |           |                          |
|                     |                                        |              |           |                          |

**BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST**

|                                                                                                                                          |                                         |  |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--|
| Beginning date for bona fide residence (m/d/y) .....                                                                                     | <input style="width:90%;" type="text"/> |  |
| Ending date for bona fide residence (m/d/y) .....                                                                                        | <input style="width:90%;" type="text"/> |  |
| Living quarters in foreign country: 1=purchased home, 2=rented house or apartment, 3=rented room, 4=quarters furnished by employer ..... |                                         |  |

| Names of family living abroad with taxpayer (if applicable): | Relationship | Period family lived abroad |
|--------------------------------------------------------------|--------------|----------------------------|
|                                                              |              |                            |
|                                                              |              |                            |
|                                                              |              |                            |

|                                                                                  |                                         |  |
|----------------------------------------------------------------------------------|-----------------------------------------|--|
| 1=submitted statement to country of bona fide residence .....                    | <input style="width:90%;" type="text"/> |  |
| 1=required to pay income tax to country of bona fide residence .....             | <input style="width:90%;" type="text"/> |  |
| Contractual terms relating to length of employment abroad .....                  |                                         |  |
| Type of visa you entered foreign country under .....                             |                                         |  |
| Explanation why visa limited stay or employment in country (if applicable) ..... |                                         |  |

|                                                                         |                                         |                                         |
|-------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Address of home in U.S. maintained while living abroad (if applicable): | ZIP Code                                | 1=U.S. home rented (if applicable)      |
| <input style="width:95%;" type="text"/>                                 | <input style="width:95%;" type="text"/> | <input style="width:95%;" type="text"/> |

| Names of occupants in U.S. home (if applicable) | Relationship of occupants in U.S. home (if applicable) |
|-------------------------------------------------|--------------------------------------------------------|
|                                                 |                                                        |
|                                                 |                                                        |
|                                                 |                                                        |

Principal country of employment .....

**FOREIGN HOUSING EXPENSES**

|                                  |                                         |                                         |
|----------------------------------|-----------------------------------------|-----------------------------------------|
|                                  | <b>2022 Amount</b>                      | <b>2021 Amount</b>                      |
| Qualified housing expenses ..... | <input style="width:90%;" type="text"/> | <input style="width:90%;" type="text"/> |

| Location of housing expenses: | Qualifying days in location (multiple locations only) |
|-------------------------------|-------------------------------------------------------|
|                               |                                                       |
|                               |                                                       |
|                               |                                                       |

**Travel Type**

1 = Travel to U.S. (default)  
 2 = Travel to foreign country  
 3 = Travel to restricted country

**Please enter all pertinent 2022 amounts and attach all W-2 forms, or other wage statements.  
Enter amounts in U.S. dollars only. Last year's amounts are provided for your reference.**

**FOREIGN WAGES, SALARIES, TIPS**

|                                              | 2022 Amount | 2021 Amount |
|----------------------------------------------|-------------|-------------|
| Name or number.....                          |             |             |
| 1=spouse.....                                |             |             |
| 1=retirement plan (Box 13).....              |             |             |
| Name of employer (Box c).....                |             |             |
| Wages, tips, other compensation (Box 1)..... |             |             |
| Federal income tax withheld (Box 2).....     |             |             |
| Social security tax withheld (Box 4).....    |             |             |
| Medicare tax withheld (Box 6).....           |             |             |
| State income tax withheld (Box 17).....      |             |             |
| Local income tax withheld (Box 19).....      |             |             |

**FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME**

**Noncash Income**

|                                 |  |  |
|---------------------------------|--|--|
| Home (lodging).....             |  |  |
| Meals.....                      |  |  |
| Car.....                        |  |  |
| Other properties or facilities: |  |  |
|                                 |  |  |
|                                 |  |  |
|                                 |  |  |

**Allowances and Reimbursements**

|                                               |  |  |
|-----------------------------------------------|--|--|
| Cost of living and overseas differential..... |  |  |
| Family.....                                   |  |  |
| Education.....                                |  |  |
| Home leave.....                               |  |  |
| Quarters.....                                 |  |  |
| Other purposes:                               |  |  |
|                                               |  |  |
|                                               |  |  |
|                                               |  |  |

|                                                                                                    |  |  |
|----------------------------------------------------------------------------------------------------|--|--|
| Meals and lodging provided for the convenience of the Employer (excludable under section 119)..... |  |  |
|----------------------------------------------------------------------------------------------------|--|--|

**Other Foreign Earned Income**

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

**2022 Days Worked Allocation Information**

|                                                              |  |  |
|--------------------------------------------------------------|--|--|
| Total number of days worked (if not 240).....                |  |  |
| Total days worked before and after foreign assignment.....   |  |  |
| Foreign days worked before and after foreign assignment..... |  |  |

**Please enter all pertinent 2022 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.**

**DEPENDENT CARE EXPENSES (33.1)**

|                                                       | 2022 Amount |        | 2021 Amount |        |
|-------------------------------------------------------|-------------|--------|-------------|--------|
|                                                       | Taxpayer    | Spouse | Taxpayer    | Spouse |
| Dependent care expenses incurred but not paid in 2022 |             |        |             |        |
| Employer-provided benefits forfeited in 2022          |             |        |             |        |

**PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT**

|                                                     |                                                             |  |  |                  |
|-----------------------------------------------------|-------------------------------------------------------------|--|--|------------------|
| <b>No.</b> <input style="width:40px;" type="text"/> | First name .....                                            |  |  |                  |
|                                                     | Last name .....                                             |  |  |                  |
|                                                     | Title or suffix .....                                       |  |  |                  |
|                                                     | Date of birth (m/d/y) .....                                 |  |  |                  |
|                                                     | Social security number .....                                |  |  |                  |
|                                                     | Qualified dependent care expenses incurred and paid in 2022 |  |  | <b>2021 amt:</b> |
|                                                     | 1=disabled .....                                            |  |  |                  |
| 1=spouse, 2=joint .....                             |                                                             |  |  |                  |

|                                                     |                                                             |  |  |                  |
|-----------------------------------------------------|-------------------------------------------------------------|--|--|------------------|
| <b>No.</b> <input style="width:40px;" type="text"/> | First name .....                                            |  |  |                  |
|                                                     | Last name .....                                             |  |  |                  |
|                                                     | Title or suffix .....                                       |  |  |                  |
|                                                     | Date of birth (m/d/y) .....                                 |  |  |                  |
|                                                     | Social security number .....                                |  |  |                  |
|                                                     | Qualified dependent care expenses incurred and paid in 2022 |  |  | <b>2021 amt:</b> |
|                                                     | 1=disabled .....                                            |  |  |                  |
| 1=spouse, 2=joint .....                             |                                                             |  |  |                  |

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

|                                                     |                                          |  |  |                  |
|-----------------------------------------------------|------------------------------------------|--|--|------------------|
| <b>No.</b> <input style="width:40px;" type="text"/> | Name of provider .....                   |  |  |                  |
|                                                     | Street address .....                     |  |  |                  |
|                                                     | City .....                               |  |  |                  |
|                                                     | State .....                              |  |  |                  |
|                                                     | ZIP code .....                           |  |  |                  |
|                                                     | Foreign region .....                     |  |  |                  |
|                                                     | Foreign postal code .....                |  |  |                  |
|                                                     | Foreign country .....                    |  |  |                  |
|                                                     | Identification number (SSN or EIN) ..... |  |  |                  |
|                                                     | Amount paid to care provider in 2022     |  |  | <b>2021 amt:</b> |
|                                                     | 1=spouse, 2=joint .....                  |  |  |                  |

