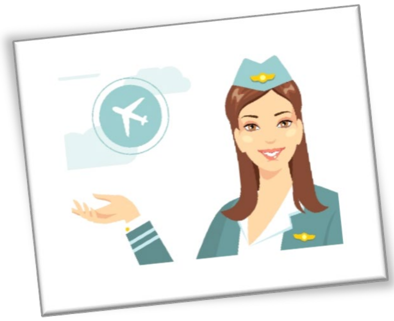

AirlineTaxes.com

PO Box 39

Cedar Crest, NM 87008

airlinetaxes@gmail.com

phone (847) 715-8930, fax (815) 301-2671

Hi everyone! Hope you had a great holiday! We look forward to working with you again this year.

We've moved all mailing to New Mexico. For USPS use: PO Box 39 Cedar Crest, NM 87008.
For Fedex/UPS use: 8 Pinon Avenue Cedar Crest, NM 87008.

You can mail, fax, email, upload to the portal or use our Online Tax Wizard – we will email you a link to this in January or you can get it on our website: AirlineTaxes.com.

If you want to send things digitally, but don't know how to scan everything into 1 or 2 PDFs we'd love for you to fax them! If you don't have a fax use a UPS store, Fedex, or office supply shop.

IL clients can still schedule a driveway drop-off in Elgin at Shelly's home office. Call her to schedule. Shelly Kobielus (630) 546-8989. Her address is 1220 Oakdale Drive Elgin, IL 60123.

New for this year: If you received $600 or more through Venmo, Paypal, CashApp, or another merchant service you may need to download a 1099-K and include it with your tax documents. It might not necessarily be taxable, but if you were issued one it does need to be handled in your tax return so you don't get a nastygram from the IRS down the road.

Crypto sales: Most crypto/bitcoin wallets are issuing Form 1099-B this year to comply with new IRS law. Please include it with your documents. If your wallet didn't issue one please use a service like Zenledger.io or Cointracker to generate an 8949 for us. If you are involved in virtual currency mark "YES" on the form. If it's not marked we will default to "YES".

Flight Crew that live in these states may still get flight crew deductions: Al, AR, CA, HI, IA, MN, MS, NY. If you live in one of these states make sure you download (or ask us for) the Flight Crew Worksheet to include with your documents.

Not all of the forms in this packet apply to you. But everyone should fill out the Checklist Cover Sheet, the Recurring Client Form, and check the box on the top of the Flight Calendar that says you keep track of your overnights.

If there are forms that you don't need to fill out there's no need to return the empty forms – or this letter. Either make photocopies of your tax documents (no receipts) and send them through the mail, OR scan all of your documents into **1 PDF** and upload it to the portal. Mail is the easiest way for us to receive your documents.
Please do not send:

- Receipts or charity letters (please total your amounts and enter them on the worksheet)
- Monthly Paystubs (if you'd like to send the last one of the year that's fine, but don't send more than one),
- Checkbooks, or any originals you would need as part of your records
- Spreadsheets. If you are self-employed or a landlord please use your spreadsheets to fill out our worksheet

Call or email if you need any help. We're here year-round. Thank you for using AirlineTaxes.com.

Jenya Rose, Tim Walsh, Shelly Kobielus & Roxanne Cope

By submitting your tax information to Airline Taxes.com, you are agreeing to the terms of service and fees. Your fee will not be taken out of your refund. The fee is due at the time service is performed and before the amount of your refund or liability is given to you. Should you wish to terminate services after the work has been performed, payment is due for time spent working on your return in full at time of termination and prior to return of documentation.

COVER SHEET CHECKLIST. Please have this sheet on top of your documents.

Name of client: ____________________________

Put a checkmark by the documents you will be including in your tax packet:

- ☐ New or Recurring Client form (2 pages). **REQUIRED.** Fill out everything that applies and sign the bottom of page 2. **Missing information will delay your return processing.**
- ☐ Dependent form(s) if you have dependents. **Please fill out 1 form for each dependent.** Check all yes/no boxes. This must be done every year for IRS compliance. Many of you don't fill these out completely.
- ☐ W-2(s) from your employer(s), ☐ W2G for Gambling winnings,
- ☐ 1099-R Distribution from a retirement account(s)
- ☐ 1099-DIV (dividends) and 1099-INT (interest)
- ☐ 1099-G Unemployment and state refunds, (Don't forget this form if you took unemployment this year. It is taxable)
- ☐ 1099-MISC for rental income
  - ☐ Our rental income and expense form (sent to you by mail and email) required if you are a landlord
- ☐ 1099-NEC for self-employed/independent contractor income (previously this was the 1099-MISC)
  - ☐ Our Self Employed worksheet (sent to you by mail and email) if you have income earned outside of a W2
- ☐ **1099-K if you received $600 or more through Venmo, CashApp, Paypal**, or any other merchant service (you may need to download this from the service you use. (Zelle is exempt for 2022) Check all other merchants you use. If this is for your actual business fill out our Self-Employed worksheet. Otherwise note somewhere what the money is for.
- ☐ 1099-SSA form for Social Security received,
- ☐ 1098 Mortgage Interest Statement,
- ☐ Property Tax bill (if not escrowed in mortgage),
- ☐ 1098-E Student Loan Interest Statement,
- ☐ 1098-T College or Graduate School Statement. Get this from the college website. (Required for the education credit).
- ☐ 1099-B forms for brokerage trades: stocks/bonds issued by Feb 15th. If you have this, wait to send all docs together.
- ☐ K-1 forms from partnership, Corp., or trust, issued by March 15th. If you have this, wait to send all docs together.
- ☐ 1095-A for health insurance bought on exchange (Obamacare, ACA),
- ☐ 1099-C if you had any debt forgiven,
- ☐ 1099-SA if you have HSA Health Savings Account that you spent money from or contributed to,
- ☐ Bought new house or Refi: Closing Disclosure (3 pgs. Will be on top of your title packet),
- ☐ Sold a house: 1099-S and Closing Disclosure (3 pgs. Will be on top of your title packet),
- ☐ New Clients only: We'd like your Last year's Federal & State returns if you have them,

Please do not send us charity receipts or letters. We don't need to see them. We just want the total.

Send us your packet by:

1. **Mail**. For USPS use: **Rose Tax & Financial PO Box 39 Cedar Crest, NM 87008**. For Fedex/UPS use: Rose Tax & Financial 8 Pinon Avenue Cedar Crest, NM 87008. No longer use the Elgin, IL address please.
2. **Fax**: 815-301-2671 (one of our favorite ways to receive docs. Can be done at Office supply and Fedex/UPS stores.)
3. **Email**: all documents must be combined into 1 PDF (2 at the most). If you're not tech-savvy please opt to mail or fax.
4. **Portal**: all documents must be combined into 1 PDF (2 at the most). If you're not tech-savvy please opt to mail or fax.

   Portal accounts must be setup by our office. Just email us a request with your name & cell phone # and we'll set it up.
5. **Scan from your phone with Tiny Scanner**. Install this free app and take pics of your docs. It will compress them all into 1 PDF and then you can email that to us. We can email you a link to a tutorial or you can download one.
6. Use the **Tax Wizard** on our website to fill out our forms digitally and attach a PDF of your documents.

Recurring Client Form Fill out all fields that apply, sign the bottom of page 2. **For tax year 2022**

Please include a pic of your driver's license with your documents if you renewed it within the past year.

Name	
Only fill out this section if different from last year:	
New Occupation	
New Cell Phone	
New Alt. Phone	
New Email	
New Address	

Only fill out if you have a new spouse as of 12/31:	
Spouse Name	
Social Security #	
Birthdate	
Occupation	
Cell Phone	
Alt. Phone	
Email	

☐ Single;

☐ Married filing Joint

☐ Married filing Separate (Give spouse Name/SSN/birthdate above)

☐ Lived separate from spouse for last 6 months of year or more

☐ Divorced during the tax year Date: ___________

☐ Head of Household (unmarried with dependent(s) in the house)

☐ Widowed during the tax year. Date: ___________

☐ I was a resident of the state of _____ for the whole year ☐ I was a part-year resident of these states: ______ & _____

☐ Moved: Date: ___/___/___ from (city, State):___________________ to (city, State): ____________________.

(Military only – spent $______ on moving/storage, & $_____ on travel/lodging.) Non-military = no deduction.

<u>YES/NO</u> I received, sold, sent, exchanged, or acquired interest in virtual currency (bitcoin) this year, including crypto/digital assets received as a reward, award, compensation for goods or services. (Include 1099-B or 8949 if sold).

<u>YES/NO</u> I have an account in a foreign bank or foreign brokerage (answer yes even if it's a small one). If it's not your account, but you have signature authority the answer is still yes.

☐ I have $10,000 or more in foreign bank account(s). If so, download the FBAR worksheet from our website and include.

☐ I have an old 401k from a previous job and would like to know the benefits of rolling it over into an IRA.

☐ I have a 401k at my job and might like help with how to invest it.

☐ I claim a child on the tax return and will fill out 1 Dependent Form for each child. I am also verifying that I have asked that child not to file their own tax return until the IRS has accepted my filing (if we need to paper file and amend to correct a mistake there will be an extra fee).

☐ Received a 2022 State stimulus or State tax rebate payment. It was from this state: ______, in this amount $________

☐ Received $600 or more through Venmo, Paypal, CashApp, or any online merchant & included the downloaded 1099-K

☐ Spent $ _________this year on higher education for ☐ Me, ☐ My Spouse. It was: ☐ Undergraduate, ☐ Graduate (If it was for a dependent include it on the Dependent Form).

☐ Made Traditional IRA contributions (outside of work). ☐ For me $________, ☐ Spouse $________

☐ Made Roth contributions (outside of work). ☐ For me $________, ☐ Spouse $________ (☐ they were "backdoor")

☐ I bought a car/boat, RV, large purchase. The sales tax was $_________; ☐ Bought an electric car (include sales slip)

☐ The tax deductible portion of my annual car registration (sometimes called ad valorem on the bill) is: $__________ (disregard this one if you live in IL, FL, MD, TX, TN, WI, NJ, NM, NY, OH, OK, OR, UT, AR, AK, HI, PA, RI, WV, or WA)

☐ I own my home; ☐ The value of my mortgage is less than $750,000 (if It's over $750k, what do you owe? $________)

☐ I pay interest on a home equity loan; I spent the loan $ ☐ on the home, ☐ on other items (paid credit cards, car, etc.)

☐ Donated **money** to charity: total amount: $__________, (Please do not include receipts or letters, just enter the total)

☐ Donated **items** to charity: estimated value: $___________, If over $500 worth of items donated we'll need to know: Which Charity? ____________________, What kind of items? ☐ Clothing, ☐ Furniture, ☐ Household items, ☐ other: ____ .

Medical: You don't need to count every medical receipt now if that's a big project. You can make an educated guess and if you're able to take this deduction we'll ask you to count all of your receipts and furnish an exact amount. You would need to have spent over 7.5% of your income AND be itemizing, so this deduction will not apply to everyone, but either give us the exact amount you spent: $_________ or an estimate: $__________ and we'll follow up if you're eligible.

☐ Drove __________ miles doing volunteer work for a 501c3 charity. ☐ Drove __________ miles for doctor visits.

☐ Spent $__________ out of pocket on long term care premiums. (Long Term Disability is not deductible).

☐ I payed for energy efficient ☐ windows $_____, ☐ skylights $_____, ☐ exterior doors $_____, ☐ insulation $____, ☐ heat or A/C $___, ☐ water heater or furnace $_____, ☐ Metal or asphalt roof $_____, ☐ Solar panels $____

☐ I am not an employee of a company and I pay for my own health insurance premiums that are not deducted from any paystubs: $ _______for the year. ☐ I own a 2nd home that is not a rental

☐ Sent quarterly Estimated Taxes to IRS: Dates & amounts: ____

☐ Sent Estimated Taxes to state: Dates & amounts ____

☐ I get an IP Protection PIN from the IRS: _ _ _ _ _ _ (Had the 6 digit IP PIN last year? You'll need one every year to efile).

☐ Deposit my refund (if I receive one) directly into my bank account. If nothing is entered here you'll receive it by check.

Bank Name ________________________, Routing # (9 digits) ___________________, Account# ________________.

Did anything else happen this year that you'd like us to know for your taxes? (continue on separate sheet)

____

____

____

____

____

☐ I would like to receive a printed copy of my tax return and supporting documents by snail-mail for $15 extra. (Our secure online portal will allow you access to your tax return(s) and the documents you sent us for free.)

Please read and sign below: I am paying for the time and expertise of a professional tax preparer. I understand that I will be charged once the return has been prepared.

I understand that my return will be prepared based on the information I provide. I am solely responsible for the accuracy of that information and for maintaining the records to support it. My documents will not be returned to me by mail unless I chose the snail-mail option above, but will be available to me to download from the portal.

If I am uploading or emailing documents digitally I am scanning them all together into 1 or 2 PDFs (not a bunch of single documents – because I love my tax preparers and want them to stay sane and ulcer-free!).

Signature: _____________________________________ **(REQUIRED)** **Date:** ________________

Dependent Form: Fill this out **completely.** One for each dependent**.** Dependent = younger than 19 at the end of the tax year or, in college and younger than 24 (or are disabled and any age). If dependent files their own tax return they must mark "someone can claim me as a dependent" on it so your return doesn't get rejected.

Dependent #____ (It's easiest to designate the oldest as dependent #1):

Name	Social Security #	Date of Birth	Relationship to you	# of months in your home

The IRS has asked us to keep on file a social security card and birth certificate of each dependent. **If you're new to us** please make sure we receive those – they can be uploaded or texted securely to our portal. Ask us if you need help.

YES/NO: I am the custodial parent, I have the right to claim this dependent and haven't released my claim to anyone. (If "No" don't continue form.)

YES/NO: This dependent lived in my home in the US for 183 days or more (if in college he/she spent vacations at home). [If they didn't live with you for over half the year the Child Tax Credit may not be claimed.]

YES/NO: The child on this form is married**.**

YES/NO: Another person could qualify to claim this child (not counting my spouse that I'm filing jointly with).

☐ This child is not my son or daughter. If yes, why is the parent not claiming them?______________________

YES/NO: He/she is a citizen, national or resident of the US.

YES/NO: There is an active Form 8332 Release of Claim to exemption by the custodial parent. ---------------------------

YES/NO: I was a non-resident alien for part of the year**.**

YES/NO: I (or my spouse) could be claimed as a child or dependent on someone else's federal tax return.

YES/NO: My main home was in the US for over half of the year (and my spouse's main home if filing joint: **YES/NO**)

YES/NO: The IRS has previously disallowed my child credit or earned income credit. Which year(s)? _____________

YES/NO: Part of my salary goes into a dependent care account.

☐ **This child was under the age of 12** by 12/31 of the tax year and I paid for non-educational care (camp, after-school program, pre-school): Spent $_______ on childcare for this child while I was working/school full-time:
Provider:____; SSN/EIN:_________________
Address____

☐ **This child is a student in K-12**. He/she is in grade: _______,
the name of the school: ____ , in this city: ___________________________

☐ I am an IL resident that spent money on K-12 education-related items for this child. Spent $_______ on tuition, registration fees, lab fees, musical instrument rental from the school.

☐ **This child is in college**: ☐ Spent $ _______this year on higher education. $_______ for the actual classes (Include the 1098-T from the college with your documents), and $_______ for supplies including books, software, etc. The education was: ☐ Undergraduate, ☐ Graduate. ☐ I am planning on taking the American Opportunity Credit (the big under-graduate credit) and realize I can only take it for 4 years. If you're new to us how many years have you claimed it? _____

Head of Household: I pay for over 50% of the cost to house and support my dependent: YES/NO
I am: ☐ not married, ☐ married, but lived apart from my spouse for the last 6 months of the year,
I could provide the IRS with these items if asked: ☐ divorce decree, ☐ separate maintenance or separation agreement, ☐ property tax bill, ☐ lease agreement, ☐ utility bills, ☐ grocery receipts, ☐ other household bills.
YES/NO: I receive non-taxable support: ☐ food stamps, ☐ housing assistance, ☐ childcare assistance

Tax Worksheet for self-employed, independent contractors, sole proprietors, single member LLCs & people who received a 1099-NEC or 1099-K.

Try your best to fill this out. If you're not sure where something goes don't worry, every expense on here, except for meals, is deducted at the same rate. If it goes in the wrong category it does not affect the bottom line.

Business Name:	
Type of Business:	
Address:	
Did you begin the business this year? Y / N	
Is it an LLC? Y/N EIN#:	
INCOME	
Gross Income from *this* business: (Do not include any income that appears on your W2s – that is wage income and is taxed differently) This box in only for income from clients/customers, 1099-NEC or 1099-Ks.	
Refunds you issued:	
COGS Cost of Goods Sold. (Only use this section if you sell product)	
Opening Inventory (wholesale value of inventory on 1/1 - the 1st year it is 0)	
Inventory Purchases	
Materials & Supplies related to your inventory	
Ending Inventory (wholesale value of inventory on 12/31)	
BUSINESS AUTO MILEAGE (only deductible if you kept track of your mileage)	
Make & Model of Auto:	
Date you began using it for business:	
Business Miles driven January-June:	
Business Miles driven July-December:	
Personal Miles driven this year – (REQUIRED): We can't take the mileage deduction without this number:	
Interest paid on auto loan this year:	$

BUSINESS TRAVEL	
Airfare	
Lodging	
Meals while away from home (if using per diem rate enclose list of cities and how many nights there)	
Bus, train, taxi, parking, tolls	
BUSINESS EXPENSES	
Advertising (Website, Business cards, Marketing, etc.)	
Commissions & fees you paid	
Contract labor (you must issue 1099-NEC to anyone you paid >$600)	
Business Insurance	
Health Insurance if not covered by spouse or employer plan	
Mortgage interest (business only)	
Interest on business credit cards	
Legal & Professional Services	
Office Expense (ink, paper, etc.)	
Rent of machinery, instruments, storage, studio/office space	
Repairs/Maintenance	
Supplies (supplies unique to your business, i.e. acupuncture needles)	
Taxes & Licenses	
Meals (money you spent on potential clients)	
Utilities for a business property (not your home office)	
Wages you paid a W2 employee	
Internet	
Training, Cont. Ed., Conferences	
Cell Phone bill for the year	
Cell Phone – what % was business use:	%

Trade Publications, Subscriptions	
Postage/Shipping	
Memberships, Dues	
Client Gifts	
Promotional Items	
Local Transportation, Parking/Tolls	
Uniform Purchase/Maintenance (i.e. dry cleaning of lab coat, scrubs, etc)	

HOME OFFICE (Only if space is exclusively used for business and if you have an "employer" they don't offer you a work space)	
Square feet used for business	
Total square footage of home	
Total utilities (electric, gas, H_20, garbage)	
$ spent specifically on the office space	
For renters: Rent (total for the year)	
For renters: Renter's Insurance	
For homeowners: Mortgage Interest	
For homeowners: Property Taxes	
For homeowners: Insurance	
For homeowners: $ spent on repairs/improvements to entire home	
Depreciation below - New clients only (current clients - we have this info): If you're new and already have a depreciation schedule make sure we have your last year's tax return. Otherwise, answer these:	
Date you purchased the property	
Date you began using the home office	
Purchase price **or** Fair Market Value on the date it became a home office (whichever is lower)	
Land value (35% of purchase price)*	
*If you don't want to use 35% of purchase price you must figure out the land value. You can: 1. Find it on the appraisal or get an appraisal, 2. Look at sales of comparable land nearby, 3. Look on the real estate assessment to figure out what the land portion is of property tax.	

Large purchases: Did you purchase anything over $500 for the business this year? If so please fill out the following per item:	
Item Name	
Date purchased	
Price	
Percent of business use	%
Item Name	
Date purchased	
Price	
Percent of business use	%

If you have more large purchases list below, or use this space to tell us anything else you think we should know or list items you're wondering if you can deduct:

Rose Tax & Financial
USPS: PO Box 39 Cedar Crest, NM 87008
Fedex/UPS: 8 Pinon Ave. Cedar Crest, NM 87008
(847)715-8930 /Fax (815) 301-2671
mail, email, fax or portal
jenya@rosetaxandfinancial.com

RENTAL INCOME & EXPENSE WORKSHEET for Landlords

Rose Tax & Financial PO Box 39 Cedar Crest, NM 87008 (847)715-8930
Fax (815) 301-2671/ jenyarose@gmail.com/ mail, email, fax or portal

Address of Rental:	
Dwelling Type: condo / house / or _________	
Number of days rented (or available for rent) during year:	
Number of days used personally: (if over 14 you will not get benefit of carrying losses fwd)	
If you live in part of it – what %?	%
Rents through Airbnb, VRBO, etc?	YES / NO

INCOME	
Rents Received	
Other	
Total Income	

EXPENSES	
Advertising	
# of miles travelled	
Airfare Costs	
Cleaning & Maintenance	
Commissions	
Insurance	
Legal & Professional	
Management Fees	
Mortgage Interest	
Repairs	
Supplies	
Property Taxes	
Utilities total	
Association Fees (HOA)	
Other:	

DEPRECIATION: NEW CLIENTS ONLY that are not following a depreciation schedule yet. If you're new and already on a schedule make sure you send us the last tax return you filed & disregard this:

Date you purchased property	
Date it became a rental	
Purchase price **or** Fair Market Value on the date it became a rental (whichever is lower)	
Land value (35% of purchase price)*	

*If you don't want to use 35% of purchase price you must figure out the land value. You can:
1. Find it on the appraisal or get an appraisal,
2. Look at sales of comparable land nearby,
3. Look on the real estate assessment for the property to figure out what the land portion is of property tax.

CAPITAL IMPROVEMENT DEPRECIATION:
List here (or on separate sheet) improvements or purchases you made this year (appliances, etc).

If it's a repair it goes under repairs (to the left).If you're not sure list it and we'll move it to repairs if it belongs there.

Project/Purchase	Date completed	Price

Flight Calendar: If you lived in Al, AR, CA, HI, IA, MN, MS or NY Enter the airport code where you spent each night while on duty and download or contact us for a Flight Crew Worksheet to include. Everyone else check this box: ☐ I will not be filling out the calendar, but I confirm that I have records of my overnights.

	Base		Base		Base		Base		Base		Base		Base		Base		Base		Base		Base		Base
	January		February		March		April		May		June		July		August		September		October		November		December
1		1		1		1		1		1		1		1		1		1		1		1	
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