

**Lockey & Pierce, CPAs, -- 2022 Tax Questionnaire**  
**Certified Public Accountants And Financial Planners**  
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**2022 PERSONAL INCOME TAX QUESTIONNAIRE**

Name(s): \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

Contacts -- Bus. Phone: \_\_\_\_\_ Home Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Email address: \_\_\_\_\_

	TAXPAYER 1 (Spouse 1, if married)	TAXPAYER 2 (Spouse 2, if married)	Filing Status
Social Security #	_____	_____	Single _____ Divorced _____
Date of Birth	_____	_____	Widowed _____ Separated _____
Occupation	_____	_____	Married _____ Head of Household _____
Drivers License #	_____	_____	
Issue Date	_____	_____	
Expiration	_____	_____	

Dependents: List names & ages of children & individuals who received more than 50% of their support from you.

<u>Name</u>	<u>Relationship</u>	<u>Date of Birth</u>	<u>2022 Gross Income</u>	<u>Source Of Income</u>	<u>Mos. Lived in Home</u>	<u>Social Security Number</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**For electronic filing and direct deposit of refunds (Please provide a copy of a voided check for the account to use):**

Bank name \_\_\_\_\_ Bank account # \_\_\_\_\_

9 digit routing number \_\_\_\_\_ Checking or Savings? \_\_\_\_\_

1. How do you wish to receive your tax return copy --- paper, email, or CD? \_\_\_\_\_

Privacy Policy: We do not disclose any personal information about our clients except at our client's request or as required by law. We restrict access to your financial, tax, and other personal information to professionals in our office who need this information to prepare, complete, and file your personal tax returns or other work for you. We maintain physical, electronic, and procedural safeguards to protect your information. (revised Dec. 31, 2022)

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**Income From Wages, Form 1099-Misc., Other**

_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Interest And Dividend Income** (Please include all 1099 forms)

<b><u>Interest Income</u></b>		<b><u>Dividend Income</u></b>	
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**SALE OF STOCK, BONDS, REAL ESTATE, INVESTMENTS, OR OTHER ASSETS**

(Please submit brokerage statements and supporting documentation)

<u>Description</u>	<u>Date Acquired</u>	<u>Date Sold</u>	<u>Sale Amount</u>	<u>Cost Basis</u>	<u>Gain Loss</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

If any assets were sold during the year, please provide closing or documents for the sale and provide documents showing the purchase price, plus improvements if real estate, for the assets sold.

	<u>Spouse One</u>	<u>Spouse Two</u>
Social security benefits received -- total for year	\$ _____	\$ _____
Unemployment benefits received (Any taxes withheld?)	_____	_____
Withdrawals from employer retirement savings plans -- 401(k) plan or other	_____	_____
Withdrawals from individual retirement accounts--regular IRA or Roth IRA	_____	_____
Withdrawals from Section 529 Education Savings Plans or Tuition Plans?	_____	_____
Income from gambling, wagering, or lottery	_____	_____
If so, what is the amount of expenses and losses for the year?	_____	_____
Income from prizes or awards	_____	_____
Income from an estate or trust	_____	_____
Inherited property received consisting of annuities, IRA's, or other type assets?	_____	_____
Income from court settlements for injuries, lost wages, medical issues, or other damages	_____	_____
Alimony received	_____	_____
Alimony paid -- provide name and social security number of payee	_____	_____
Income received as a partner in a partnership, a stockholder in a small corporation, or a member of a limited liability company or self-employed	_____	_____
Income from debt cancellation--receive form 1099-C from the creditor?	_____	_____
Value of investments held outside of the USA over \$10,000 during 2022?	_____	_____

**RETIREMENT SAVINGS**

List dates & amounts of any contributions to the following plans:

		(H)	(W)
-- Roth IRA plan?	Date _____	\$ _____	\$ _____
-- Regular IRA plan?	Date _____	\$ _____	\$ _____
-- Self-employed SEP or SIMPLE?	Date _____	\$ _____	\$ _____
-- Educational/Sec. 529 plans?	Date _____	\$ _____	\$ _____
-- Individual 401(k) savings plan?	Date _____	\$ _____	\$ _____

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List any quarterly 2022 estimated federal and state estimated income taxes by date and amount:

<u>Date</u>	<u>Federal Amount</u>	<u>RI State Amount</u>	<u>MA State Amount</u>	<u>Other State Amount</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**Losses From Worthless Loans, Debts, And Investments**

Amount of bad loans made to friends, relatives, or other persons? \$ \_\_\_\_\_

Amount of bad investments or bad loans to any small business? \_\_\_\_\_

Amount of money you paid out as co-signor? Worthless stock investments? \_\_\_\_\_

Financial losses on contracts or contractors? \_\_\_\_\_

(Note: For the above, is there documents such as promissory notes, contracts, cancelled checks, agreements, and other to support the loan or investment?)

Internet, on-line commerce fraud or losses? \_\_\_\_\_

**Other Issues**

Amount of any casualty or theft losses--must be a federal declared disaster area \_\_\_\_\_

Expenses for investigating the purchase of an investment or new business? \_\_\_\_\_

Repay unemployment benefits? \_\_\_\_\_

Attorney fees & expenses for employment issues and claims--unlawful discrimination? \_\_\_\_\_

If an educator, the amount spent for teaching and instructional supplies and expenses? \_\_\_\_\_

Did you contribute to a Health Savings Account (\$3,650 single--\$7,300 married + \$1,000 age 55) \_\_\_\_\_

Expenses or losses for activities attempting to make a profit? \_\_\_\_\_

Expenses for National Guard or reserve services -- travel more than 100 miles? \_\_\_\_\_

Moving expenses--Armed Forces only--move more than 50 miles? \_\_\_\_\_

**Medical Expenses -- (Over 7.5% of total income)**

Insurance (non pre-tax)	_____	Lodging and meals	_____
Medicare Part B/Part D	_____	Doctors treatments	_____
Ambulance & travel	_____	Drug treatment / dependency	_____
Braces and equipment	_____	Lab fees	_____
Chiropractors	_____	Co-Pays paid	_____
Clinic costs	_____	Eyeglasses/contacts	_____
Dental	_____	Counseling	_____
Doctors and nursing	_____	Hospital costs	_____
Long-term care insurance	_____	Other specialists	_____
Prescribed meds & drugs	_____	Other costs for diagnosis, cure,	
Stop drinking/smoking exp.	_____	mitigation, treatment, or prevention	
Diet and weight loss	_____	of disease	_____
Other:	_____	Miles driven (18 & 22 cents/mile)	_____

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**Cash/Check/Credit Card Contributions**

Boy / Girl Scouts \$ \_\_\_\_\_  
 Cancer Society \_\_\_\_\_  
 Community groups \_\_\_\_\_  
 Foreign relief \_\_\_\_\_  
 Heart Societies \_\_\_\_\_  
 Muscular Dystrophy/MS \_\_\_\_\_  
 Non-Profit Schools \_\_\_\_\_  
 Other faith based purposes \_\_\_\_\_  
 Public radio/TV \_\_\_\_\_  
 Red Cross \_\_\_\_\_  
 Religious \_\_\_\_\_  
 United Ways \_\_\_\_\_  
 X-Mas / Easter Seals \_\_\_\_\_  
 Other: \_\_\_\_\_

**Payroll deductions** \_\_\_\_\_  
**Phone/on-line pledges** \_\_\_\_\_

**Activities**

Golf/other tournaments \$ \_\_\_\_\_  
 Biking, walking, etc. \_\_\_\_\_  
 Sponsor persons? \_\_\_\_\_

**Volunteer Costs and Supplies**

Expenses \$ \_\_\_\_\_  
 Meal Costs \_\_\_\_\_  
 Miles (14 cents/mile) \_\_\_\_\_

**Non-Cash Donations**

Clothing \$ \_\_\_\_\_  
 Furnishings \_\_\_\_\_  
 Receipt/Or In the bin? \_\_\_\_\_  
 Other \_\_\_\_\_

**Purchase of Goods for Fundraising**

Silent/Live Auctions \$ \_\_\_\_\_  
 Products \_\_\_\_\_  
 Other \_\_\_\_\_

**Taxes Paid**

Real estate taxes-home \$ \_\_\_\_\_  
 Real estate tax-2nd home \_\_\_\_\_  
 Real estate co-owner \_\_\_\_\_  
 Auto excise taxes \_\_\_\_\_  
 Land investments \_\_\_\_\_  
 Other state taxes paid  
 for the 2021 return \_\_\_\_\_

Fire district taxes \_\_\_\_\_  
 Sewer and assess. \_\_\_\_\_  
 Time share units \_\_\_\_\_  
 Temporary disability \_\_\_\_\_  
 Sales taxes on large  
 purchases \_\_\_\_\_  
 Other taxes \_\_\_\_\_

**Interest Paid**

<b><u>Debt Name/Type</u></b>	<b><u>2022 Interest</u></b>	<b><u>12/31/22 Balance</u></b>	<b><u>Interest Rate</u></b>
Home mortgage - 1st	\$ _____	_____	_____
Home mortgage - 2nd	_____	_____	_____
Second home mortgage	_____	_____	_____
Re-Financing points (A)	_____	_____	_____
401(k) savings plans (B)	_____	_____	_____
Auto loan	_____	_____	_____
Credit card interest (B)	_____	_____	_____
Investment loans	_____	_____	_____
Life insurance loans (B)	_____	_____	_____
Stock margin	_____	_____	_____
Student loans	_____	_____	_____

(max. interest amt. is \$2,500--cosigned when borrowed?)

(A) Please bring the HUD settlement statement for any financings or re-financings

(B) For interest paid on loans and advances for business and investment purposes

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**Personal Tax Credits**

**1. Education Tax Credits (maximum Lifetime Learning is \$2,000 and American Opportunity is \$2,500)**

Is the taxpayer or dependent enrolled in a degree, certificate, or program leading to a recognized educational credential?  
If yes, please provide a copy of the 2022 tuition form 1098-T, a list of expenses paid?

**2. Child And Dependent Care Expenses (maximum \$3,000 for one and \$6,000 for two or more--20% rate--\$43,000)**

Any care expenses for a qualifying child under age 13, a dependent who is physically or mentally incapable of self-care, or a spouse who is physically or mentally incapable of caring for himself or herself? If yes, please provide the following for each care provider: name, address, telephone number, soc. sec. or EIN number, and a list of payments.

**3. Child Tax Credit (for a dependent -- \$2,000 under age 17 and \$500 age 17 or more)**

Do you have a qualifying child who you claim as a dependent--give more than 50% of support--and who was under age 17 for the entire year in 2022? If so, a \$2,000 tax credit is available. Age 17 or older, the tax credit is \$500.

**4. Retirement Savings Contributions Credit (\$1,000 maximum credit)**

Did you make 2022 contributions to a traditional IRA, Roth IRA, 401(k) plan, 403(b), or other savings plan, age 18, not a dependent, not a full-time student? Credit is up to \$1,000 for \$2,000 contributed--max. income is \$68,000 MFJ--\$34,000 single.

**5. Motor Vehicle (Fuel Cell) Credits:**

Did you purchase a qualified fuel cell vehicle in 2021 and place it in service in 2022--electric power from oxygen and hydrogen?

**6. Electric Vehicle Credit (Plug-In Electric Drive)(up to \$7,500 tax credit)**

Did you purchase a plug-in electric drive vehicle or two-wheel vehicle (motorcycle). Credit is \$2,500 plus \$417 for 5 KWh plus \$417 for KWh hour after 5 hours, 14,000 lb. limit, minimum 4 KWh hour capacity.

**7. Energy Property Improvements Credit (\$500 lifetime credit limit for 2022)**

Purchase energy improvements?--10% of cost for exterior windows (\$200), air circulating fans (\$50), furnace or boiler (\$150), other (\$300). 100% of cost for heat pump water heaters, electric heat pumps, central air conditioning, biomass stoves, hot water boilers, gas, propane, or oil furnace, and other. (For post-2022--credit is 30% of energy efficiency improvements and residential energy property -- \$2,000 limit for electric or gas heat pumps & heat pump water heaters, biomass stoves & boilers. \$600 for exterior windows & skylights or energy property, \$500 for exterior doors, \$250 for one door, \$150 for energy audit).

**8. Residential Clean Energy Credit (30% of cost)**

Solar water heating property: \_\_\_\_\_ Solar electric property: \_\_\_\_\_ Biomass fuel: \_\_\_\_\_ Battery storage technology \_\_\_\_\_  
Wind energy property: \_\_\_\_\_ Geothermal heat pump property: \_\_\_\_\_ Fuel cells: \_\_\_\_\_

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**Personal Tax Credits And Other**

**Other Personal Tax Credits**

**9. Mortgage Credit Certificate (10% to 50% of the interest rate--overall \$2,000 credit limit)**

Receive a mortgage credit certificate from a state or local government?

**10. Earned Income Tax Credit**

A child must meet the residency test (over 6 months residing with the taxpayer), age test (under age 19, or under age 24 if a full-time student), and relationship test (son, daughter, stepchild, grandchild, brother, sister, nephew, and niece) and have income less than \$53,057 if unmarried or \$59,187 married--with 3 or more children. Unmarried, with no children, the income limit is \$16,480. The income limit with one child is \$43,492 for unmarried and \$49,622 for married persons.

**11. Health Care--Medical Insurance Credits -- The Affordable Care Act**

1. If you purchased medical insurance using a state exchange or the federal exchange, please provide us with a copy of form 1095-A, Health Insurance Marketplace Statement. This form is needed to determine if you are eligible for the premium tax credit. If you purchased medical insurance, please provide proof of insurance and the costs you paid.

What was paid by month during 2022? The 400% of poverty level limit is suspended for years 2019-2025. Maximum household income is \$51,520 single, \$69,680 married, with no children, for the tax credit.

**12. Credit For The Elderly Or Disabled**

If you are permanently disabled, did you receive any pension, annuity, or disability benefits? \_\_\_\_\_

**13. First-Time Home Buyer Tax Credit Re-payment**

Did you take the \$7,500 first-time home buyer credit in 2008? Credit amount?

**14. Adoption Tax Credit**

Were cost incurred to pursue an adoption during the year? Cost? Maximum credit is \$14,890.

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**15. Investment Expenses**

If you have gross income of \$250,000 or more if married or \$200,000 if single, then investment income is subject to a 3.8% investment income tax. What is the cost for investment expenses such as advisory fees, publications, meetings, trust fees, research costs, software, technology, education, legal, financial, and other?

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**16.** For a plan distribution in 2020, did you elect a three-year period of taxation due to coronavirus?

**17.** Any transactions involving virtual currency?

**18.** Do you have a Identity Protection PIN (IP PIN) issued by the IRS?

**19.** If you are claiming a child as a dependent and you are the non-custodial parent, do you have form 8332 from the custodial parent? Form 8332 allows the non-custodial parent to claim a child as a dependent.

**20.** Any student loan debt discharge in 2022?

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**Massachusetts Residents, Part-Year, Or Non-Residents--Deductions**

**Rental Deduction (max. is 50% of \$6,000 rent paid)**

1. Amount of rent paid for a primary residence? Landlord name and address?

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**Circuit Breaker Credit--(age 65, limit \$96,000 married income--max. credit is \$1,200)**

2. What was the assessed value of the home at 1/1/2022? \_\_\_\_\_

3. What was the water and sewer charges paid in 2022? \_\_\_\_\_

**Child Credits (for care expenses for child under age 13 & disabled dependent or spouse)**

4. Credit is \$240 one person and \$480 for two persons

**Dependent Credit (for dependents under age 12, age 65 or more, or disabled)**

5. Credit is \$180 for one dependent and \$360 for two or more dependents

**Education**

6. For Mass education expense deduction, what is the amount of tuition and mandatory fees paid and not reimbursed and not paid by grant or scholarship for two or four year education? \_\_\_\_\_

7. Any contributed to a pre-paid tuition program or college savings program establish by Mass. \_\_\_\_\_

(Deduction is \$1,000 single or \$2,000 married). \_\_\_\_\_

**Other**

8. Internet purchases, mail order, or out-of-state purchases and sales tax was not paid? \_\_\_\_\_

9. Did you have excess withholdings for Paid Family And Medical Leave (PFML)--max. is \$505.68--due to more than one employer and total wages were more than \$147,000? \_\_\_\_\_

10. Commuter expenses for Fastlane tolls and MBTA transit, bus, rail, or boat (max=\$750)? \_\_\_\_\_

11. Any alimony paid for pre-2019 agreements or for post-2018 inclusion agreements? \_\_\_\_\_

12. Against gambling winnings, any gambling losses from Massachusetts casinos, simulcasting, racing venues licensed by the state (Mass. lottery losses do not count). \_\_\_\_\_

**Medical Insurance**

13. Did you receive form MA 1099-HC from your insurance carrier? Please provide this form and/or provide the name of the insurance company, the subscriber number, and the federal identification number of the insurance company. If your insurance is government subsidized, what is the insurance carrier or program name, such as MassHealth, Medicare, Veterans Administration, Commonwealth Care, or other type programs?

**Massachusetts -- Tax Credits**

1. Any costs for lead paint removal for any residence in 2022? \_\_\_\_\_

2. Any solar and wind energy equipment which uses or transmit solar or wind energy? \_\_\_\_\_

3. Any environmental clean-up, remediation, or reclamation of land or real estate? \_\_\_\_\_

4. Any expenses paid to comply with the sewer system requirements of Title V by the Department Of Environ. Protection or to connect to a sewer system, or for the design and construction expenses for the repair or replacement of a failed cesspool or septic system? \_\_\_\_\_

5. Was real estate certified as historic by the Massachusetts Historical Commission rehabilitated during 2022 and used in a business or as rental property? Or invest as an investor? \_\_\_\_\_

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**Rhode Island Residents, Part-Year, Or Non-Residents**

1. Amounts contributed to state college or education savings plans or tuition savings plans?
2. If total income is under \$30,000, for the property tax relief, need:
  - a. If homeowner, a copy of the latest real estate bill.
  - b. If a renter, a copy of the lease and three months of rent check copies
3. Any lead paint removal work on your home?
4. Please be aware that medical insurance is required for Rhode Island residents beginning in 2020. The penalty for not having insurance is 2.5% of adjusted income per person. There are exceptions for not having insurance. The exceptions from this requirement include coverage considered unaffordable, short coverage gap, participation in a healthcare sharing ministry, income below filing threshold, Healthsource RI exemption, certain non-citizens, incarceration, or household member born or died in 2022.
5. Were you normal retirement age in 2022 and receive income from a pension plan or annuity?  
With total income under \$119,750 if married and \$95,800 if single?
6. Any amounts paid for historic restoration of residential real estate?
7. Are you a writer, composer, or artist residing within a section of the defined Economic Development Zone within the cities of Newport, Providence, Pawtucket, Woonsocket, or Warwick and create artistic works while a resident?
8. Internet purchases, mail order, or out-of-state purchases and sales tax was not paid?

**Notes And Other:**