PILOT-TAX
2024 Tax Year FOREIGN DOMICILE

EXTENSIONS: We file extensions for any individual returns received in our office before the filing deadline of April 15th. If you will not have your complete tax packet submitted to Pilot-Tax prior to this date, you must submit a formal request for an extension through our website.

**New clients will need to file your own extension unless you have all your paperwork into our office prior to April 15th.*

PERSONAL DATA *(Please Print)*

First Name	M.I.	Last Name (as on your SS Card)	Social Security Number	Date of Birth	Sex
Taxpayer:					☐M ☐F
Spouse:					☐M ☐F

Street Address	Apt. #	City	State	Zip Code
Current Tax Address:				
Mailing Address:				

Tax Address: *The current state to which you pay tax and the address we use on your tax return. Note: Must be able to receive mail.*
Mailing Address: *The address where we mail your documents if different from your tax address.*

Home Phone Number:	Cell Phone Number:	Email:
Primary Contact Name:	Spouse's Cell Number:	Spouse's Email:
Best way to contact you:	May we notify you via text messages to your cell phone when your return is complete? ☐Yes ☐No **If yes, tell us which carrier to use (e.g. Verizon, Sprint, etc.)**	

Occupation	Airline	Base	Employee #	Date of Hire	Preferred Name/Nickname
Taxpayer:					
Spouse:					

Taxpayer:	☐Retired	Date:	☐Furlough	Date:	☐Leave of Absence Date:
Spouse:	☐Retired	Date:	☐Furlough	Date:	☐Leave of Absence Date:

FILING STATUS *(Check One)*

☐ **Single** ☐ **Married Filing Joint** ☐ **Qualifying Widow(er)** Spouse's date of death

☐ **Married Filing Separate**
If you file MFS and itemize your deductions, your spouse must itemize their deductions as well.

Spouse Name: Spouse Soc. Sec. #:

Did you live with your spouse any time during 2024? ☐Yes ☐No

If yes, did you live with your spouse any time after June 30? ☐Yes ☐No

☐ **Head of Household**
If you are the custodial parent & someone else is taking the exemption for your child, complete this section. Otherwise, list all dependents on the separate dependent worksheet.

Name: Soc. Sec. #:

Relationship: Date of Birth: # of months lived with you:

Who is claiming this person on their tax return?

Victim of Identity Theft? ☐Yes ☐No *If you, your spouse or any dependents listed have been a victim of Identity Theft, you must provide a copy of the IRS Letter(s) received with the assigned 6-digit Identity Protection (IP) Pin.*

DEPENDENT INFORMATION

If you have dependents, complete and physically sign the attached dependent worksheet.

DIVORCE

Yes	No	Please Answer All Questions	Amount
		What date was your divorce/separation agreement finalized:	
☐	☐	Was the original divorce decree or separation agreement modified any time after 12/31/18? *If yes, provide a full copy of the modified agreement.*	

Yes	No	Please Answer All Questions	Amount
☐	☐	Did you receive any alimony during 2024?	$
☐	☐	Did you pay any alimony in 2024? To: SSN:	$

IMPORTANT QUESTIONS

Yes	No	Please Answer All Questions	Amount
☐	☐	Did you make any out of state purchases without paying sales tax that you need to claim on your state return?	$
☐	☐	Do you have any children under age 24 with investment income over $2,500? If yes, please **provide 1099 statements**.	
☐	☐	Did you adopt a child during 2024? If yes, contact us for additional information.	
☐	☐	Do you owe any back taxes to the IRS or your state?	
☐	☐	Do you have any delinquent student loans or owe back child support?	
☐	☐	Did the IRS garnish your refund last year?	

Yes	No	Please Answer All Questions
☐	☐	Did you have any debts cancelled or forgiven? If yes, provide explanation in Comments on pg. 9. **Provide Form 1099-A and/or 1099-C.**
☐	☐	Do you agree to allow Pilot-Tax to discuss this return with the IRS should questions arise?

What is your maiden name or previous married name?

NEW CLIENTS ONLY

New Clients must provide full copy of prior year Federal and State Tax Return.

Who referred you to Pilot-Tax?

FOREIGN ACCOUNTS

Yes	No	Please Answer All Questions
☐	☐	At any time during 2024, did you have a financial interest in, or a signature authority over a financial account located in a foreign country? (Foreign Bank, Securities or other financial account)
☐	☐	Did the combined value of these accounts exceed $10,000 at any time during 2024? **If yes, provide the Country(ies) as these must be reported on your tax return.** **Additionally, you are required to submit an FBAR–FinCEN Report 114 electronically via the BSA E-Filing System; a link is available on our website. Must be filed by *April 15, 2025*.**

If you live in the U.S. and the balance of your foreign account(s) exceeds $50,000 for Single/MFS or $100,000 for Joint filers on the last day of the year **OR** the balance exceeds $100,000/$150,000 at any point during the year, **you are required to file form 8938 with your tax return**. Taxpayers living outside of the U.S. have higher thresholds and are only required to file the form if the foreign account(s) balance exceeds $200,000 for Single/MFS or $400,000 for Joint filers on the last day of the year **OR** exceeds $300,000/$600,000 at any point during the year. If you are required to file form 8938, please visit our website and download the Foreign Accounts Worksheet.

STATE RESIDENCY INFORMATION FOR 2024

All clients complete this section, even if you only lived in one state or lived in a state with no income tax. If you paid taxes to more than one state, you may receive a separate W-2 for each state. We must have ALL of these W-2's.

State	Own	Rent	Other	Date Moved In	Date Moved Out	Still a Resident?	County	School District
	☐	☐	☐			☐ Yes ☐ No		
	☐	☐	☐			☐ Yes ☐ No		
	☐	☐	☐			☐ Yes ☐ No		

If you are required to file a state return and ***DO NOT*** want Pilot-Tax to prepare your state return for you, initial here. (Remember, you ***should not*** file your state return before you file your federal return.) **DO NOT File my State** Initial Here

A. INCOME SOURCES

Yes	No	Please Answer All Questions	Amount
☐	☐	Did you receive any unemployment during 2024? If yes, please **provide Form 1099 G.**	$
☐	☐	Did you receive a K-1 from any entities–Corporation, Estate, Trust, Partnership, etc.? If yes, enclose.	$
☐	☐	Did you receive any Social Security during 2024? **(Enclose SSA - 1099)**	$

Yes	No	Please Answer All Questions	Amount
		Gambling losses may only be used to offset winnings. Losses greater than winnings are not deductible. You need to have documentation of your gambling losses. ***Note: Provide Forms W-2G reporting state where winnings were paid.***	
☐	☐	Did you have any gambling winnings in 2024?	$
☐	☐	Did you have any gambling losses in 2024?	$

Yes	No	Did you receive any type of additional income during 2024? (jury duty pay, training stipends, duty free commissions, taxable prizes, trustee fees, etc.) Specify type of income and provide amount. **Provide 1099 if applicable.**		
☐	☐		Taxpayer	$
			Spouse	$

1099 Misc / 1099 NEC / 1099 K—income should be reported in Small Business/Self Employment Section.

B. ESTIMATED TAX PAYMENTS

The quarterly payments made to the IRS and/or your state. These payments are usually for tax on self-employment/investment income.

Federal Amount	Date of Payment	State Amount	Date of Payment	Local Amount	Date of Payment
$		$		$	
$		$		$	
$		$		$	
$		$		$	

C. FORM W-2: WAGE & TAX STATEMENT

Please list the 2024 employers for you and your spouse, indicate whether the employer is the Taxpayer's or Spouse's, and ***provide the original Forms W-2.***

Employer	*Taxpayer or Spouse?*	Employer	*Taxpayer or Spouse?*	Employer	*Taxpayer or Spouse?*
	☐T/P ☐S		☐T/P ☐S		☐T/P ☐S
	☐T/P ☐S		☐T/P ☐S		☐T/P ☐S

D. FORM 1099-INT: INTEREST INCOME

Please list the institutions for which 2024 interest income was received for you, your spouse, and any dependents under the age of 24. If your child files their own tax return and their interest and dividends are over $2,500, it must be reported on your return or be taxed at your tax rate on their return. ***Please provide the original Forms 1099-INT or other statements reporting interest income.***

Institution	*Taxpayer, Spouse or Dependent?*	Institution	*Taxpayer, Spouse or Dependent?*	Institution	*Taxpayer, Spouse or Dependent?*
	☐T/P ☐S ☐D		☐T/P ☐S ☐D		☐T/P ☐S ☐D
	☐T/P ☐S ☐D		☐T/P ☐S ☐D		☐T/P ☐S ☐D

E. FORM 1099-DIV: DIVIDENDS AND DISTRIBUTIONS

Please list the institutions for which 2024 dividends and capital gains distributions were received by you, your spouse, and any dependents under the age of 24. If your child files their own tax return and their interest and dividends are over $2,500, it must be reported on your return or be taxed at your tax rate on their return. ***Please provide the original Forms 1099-DIV and all year-end summary statements.***

Institution	*Taxpayer, Spouse or Dependent?*	Institution	*Taxpayer, Spouse or Dependent?*	Institution	*Taxpayer, Spouse or Dependent?*
	☐T/P ☐S ☐D		☐T/P ☐S ☐D		☐T/P ☐S ☐D
	☐T/P ☐S ☐D		☐T/P ☐S ☐D		☐T/P ☐S ☐D

F. FORM 1099-B: STOCKS AND BONDS SOLD AND CRYPTO/VIRTUAL CURRENCY INVESTMENT*

The information below ***MUST*** *be provided.* ***Provide all broker 1099 Forms.*** *Purchase price (cost basis) must be provided.*

Description and Quantity	Purchase Date	Sale Date	Proceeds	Purchase Price Cost Basis
			$	$
			$	$

Did you receive, sell, exchange, or otherwise dispose of any financial interest in virtual currency? ☐Yes ☐No

G. FORM 1099-R: DISTRIBUTIONS FROM PENSIONS, ANNUITIES, RETIREMENT, IRAs, ETC.*

Please list the institutions and provide the following information for which 2024 distributions were received for you and your spouse. ***Please provide the original Forms 1099-R.***

Institution	Taxpayer or Spouse?	Date of Distribution	Reason for Distribution	Amount rolled over, if any
	☐T/P ☐S			$
	☐T/P ☐S			$

H. IRA & SELF EMPLOYED RETIREMENT CONTRIBUTIONS*

Traditional IRA	Taxpayer	Spouse
Have you *ever* made non-deductible contributions to any Traditional IRA? *(If yes, we must have the amount of non-deductible contributions made.)*	☐Yes ☐No	☐Yes ☐No
2024 contribution already made, if any. *(May qualify for tax credit.)*	$	$
Roth IRA		
2024 Roth contribution already made, if any. *(May qualify for tax credit.)*	$	$
Back Door Roth Conversion		
Did you complete a Back Door Roth Conversion? *(If yes, we must have the amount.)*	$	$

I. EDUCATION DEDUCTION* & STUDENT LOAN INTEREST

Did you pay any student loan interest in 2024? ***If so, provide Form 1098E.***	☐T/P ☐S ☐D	$

To claim an Education Credit or Deduction for yourself, your spouse and/or your dependent children: *You must provide a copy of the* ***1098-T*** *and the* ***Account Transcript*** *showing proof of tuition payment made. This information may be found in the students' online account.*

For the ***American Opportunity Tax Credit*** *the IRS defines* ***Qualified Expenses*** *as: tuition and fees, books and other required materials an individual is required to pay in order to be enrolled in an eligible institution.*

529 Plan Qualified Expenses and Withdrawals *are expanded to include: room and board, computer or peripheral equipment.*

Please provide Form 1098T	Student #1	Student #2	Student #3	Student #4
Name of Student				
Name of Institution				
Year in College	☐1ST ☐2ND ☐3RD ☐4TH ☐Grad	☐1ST ☐2ND ☐3RD ☐4TH ☐Grad	☐1ST ☐2ND ☐3RD ☐4TH ☐Grad	☐1ST ☐2ND ☐3RD ☐4TH ☐Grad
Was student at least halftime?	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No
Has student ever been convicted of a Federal or State Felony Drug Offense?	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No
Amount of Tuition Paid	$	$	$	$
Amount of 529 Plan Withdrawals	$	$	$	$
Amount of 529 Plan Withdrawals used for Qualified Expenses	$	$	$	$

J. 529 PLAN WITHDRAWALS FOR K–12

If you took a 529 Plan distribution for grades K–12 tuition, provide 1099-Q Statement for each student.

Did you take a 529 Plan distribution for grades K–12?	☐ Yes ☐ No	*If your 529 withdrawal was for college or grad school tuition, see Section I on page 3.*

K. MISCELLANEOUS EXPENSES

Investment Expense is no longer deductible

Margin or Investment Interest Paid	$	Vehicle Excise/Ad Valorem Tax/Personal Property Tax	$

L. K–12 EDUCATOR EXPENSES—W-2 INCOME ONLY*

Educator Expenses *Classroom expenses for K thru 12 educators may qualify for a special above the line deduction up to $300.*

Total Classroom Expenses *(keep receipts)*	$	Grade level taught	

M. SALES TAX

*For the **Sales Tax Deduction**—you have the option of taking the standard deduction plus major purchases (auto, boat, RV, aircraft) or providing a total amount of sales tax paid for all purchases during the year. The IRS requires you keep all receipts used for this deduction—provide total amount below. (Do not send receipts except for major purchases listed below.)*

Sales tax paid on the purchase of an automobile, boat, RV, or aircraft during 2024. *(Enclose copy of receipts.)*	$
Sales tax paid on all items purchased during 2024—IRS requires documentation for all items purchased.	$

N. HEALTH SAVINGS ACCOUNTS (HSA)

If you or your spouse has a Health Savings Account, please provide the following information. Please provide Forms 5498-SA and/or 1099-SA, as applicable.

What type of high deductible health plan do you have?	☐ Self Only ☐ Family	Number of months in the high deductible health plan in 2024	months	Was high deductible health plan in effect for the month of December 2024?	☐ Yes ☐ No
Total HSA contributions for 2024 made through payroll deduction **Form 5498-SA required**	$	Total HSA distributions for 2024 **Form 1099-SA required**		$	
Total HSA contributions for 2024 made by cash or check to your account (Do not include payroll deductions).	$	How much of this distribution was used for medical expenses?		$	

O. MEDICAL EXPENSES

Do not include amounts paid by insurance or with pre-tax dollars** (HSA's or FSA's). **Out-of-pocket** expenses must exceed 7.5% of your income. Your state may allow a medical deduction. Therefore, please complete this section to enable you to get the maximum federal and state medical deductions. **Do not include premiums for Accident or Disability insurance.

Prescriptions		$	Physician/Dentist/Chiropractor		$
Long-Term Care Insurance Premiums Paid	Taxpayer $	Spouse $	Long-Term Care Expenses *(not covered by insurance)*	Taxpayer $	Spouse $
Insurance Premiums—***Not Pre-Tax***	$	Contacts/Glasses	$	Lab Fees	$
COBRA Premiums	$	Psychotherapy/Counseling	$	Laser Eye Surgery/Lasik	$
Co-Pays	$	Hospital	$	Miles Driven for Medical	mi.

Health Care Tax Credit—*send us Form 8885 or Form 1099-H. You should receive either of these forms if you are eligible.*

P. AFFORDABLE CARE ACT (ACA)*—***REQUIRED ANNUAL REPORTING****

*If your coverage was Employer-Provided, you must **provide Form 1095-C or 1095-B**. If your coverage was obtained through the Insurance Marketplace, you must provide **Form 1095-A.***

Was your entire family covered for the full year with minimum essential health care coverage? ☐ Yes ☐ No

If no, please download and complete the Affordable Care Act Worksheet from our website. *Submit with this organizer and other tax information.*

If yes, how was your coverage provided? ☐ Employer ☐ Insurance Marketplace ☐ Government

Q. CASUALTY LOSS—FEDERALLY DECLARED DISASTERS ONLY

Only net amounts over 10% of your income are deductible. Please provide itemized insurance list.

Type of Property	Reason for Damage	Date of Event	Date Acquired	Value Before Loss/Damage	Value After Loss/Damage	Insurance Reimbursement
				$	$	$

R. CHARITABLE CONTRIBUTIONS*

IRS Requirements for Cash Contributions: You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a cancelled check, a bank copy of a cancelled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution.

Cash	Church	$	Official Charities	$	Airline Charity	$
	Education Contributions		$	Charitable Miles Driven		mi.

IRS Requirements for Vehicle Contributions: The IRS requires written acknowledgement (1098-C) received from the charitable organization be attached to the return if you are taking a deduction over $500. If your donation was valued at less than $500 please complete the following:

Vehicle	Name of Charitable Organization:				
	Date of Donation		Method to determine value:	Original Purchase Date & Price	$
	Fair Market Value under $500	$	Make and Model of Vehicle:	How acquired?	

IRS Requirements for Non-Cash Contributions: The IRS requires an itemized list of all items donated and a receipt from the charitable organization. ***Name and address are required for any donation over $500.*** *Please make sure your receipt has a dollar value on it; if over $500, you must submit the receipts. Download additional worksheets at pilot-tax.com*

Non-Cash	Charitable Organization receiving donated goods:			
	Address of this organization:			
	Do you have an itemized list and the corresponding receipt? ☐ Yes ☐ No			
	Date of Donation		Resale Value of Furniture	$
	Original Purchase Date:		Resale Value of Clothing	$
	How acquired? (purchase, inheritance, gift):		Resale Value of Appliances	$
	Original Purchase Price:	$	Resale Value of Household Items	$

S. HOMEOWNER INFORMATION (Principal Residence and 2nd Home within the U.S.)

Note: **If you own a Principal Residence or 2nd Home outside of the U.S., complete section V. Foreign Residence Information.**

Do not include rental property expenses*—see Section X. Provide 1098 statement from mortgage company. If you purchased, sold, or refinanced, send a copy of the closing statement.*

Mortgage Interest on Principal Residence	$	Real Estate Taxes on Principal Residence	$
Home Equity Interest or 2nd Mortgage on your Principal Residence	$	All other Real Estate taxes paid on personal residences, including vacant land	$
Mortgage Interest on 2nd Home	$	Real Estate Taxes on 2nd Home	$
Mortgage Interest on Vacant Land	$	Is this a Construction Loan on Vacant Land?	☐ Yes ☐ No

At any time in 2024, did the mortgage balances on your principal and/or second homes exceed $750,000? ☐ Yes ☐ No

Interest paid on a boat/RV may qualify as a deduction if it has a lavatory and a range. ***HOA—Homeowner Association Fees are not deductible for primary residence.***

Did you refinance your home in 2024?	☐ Yes	☐ No	If yes, please provide number of years you refinanced & closing statement.		
Did you use the Home Equity line of credit for anything other than home improvements?	☐ Yes	☐ No	If yes, enter the amount spent for each	Home Improvements $	Other $

Did you sell your home in 2024?	☐ Yes	☐ No	If yes, provide purchase & sale closing statements.
If yes, what was the sale price?	$		Sale Date:
What was the original purchase price?	$		Original Purchase Date:
Was the property you sold your primary residence for 2 of the past 5 years?	☐ Yes	☐ No	Number of years in home before sale:
Was an office in home deduction ever taken?	☐ Yes	☐ No	If yes, please provide tax return from each year taken *(new clients)*.
Was this home ever used as a rental property?	☐ Yes	☐ No	If yes, please provide tax return from each year rented *(new clients)*.
Did you purchase your home in 2024?	☐ Yes	☐ No	If yes, ***a copy of your closing statement is required***.

T. FIRST-TIME HOMEBUYER (FTHB) CREDIT RECAPTURE*

If Pilot-Tax did not prepare your 2008 return, you must provide a full copy of the 2008 return.

Did you take the FTHB credit of up to $7,500 for a new home purchased in 2008 that must be paid back on a yearly basis? ☐ Yes ☐ No

U. RESIDENTIAL ENERGY CREDITS*

If you made qualifying energy improvements to your home, you may be eligible for an energy credit.

Did you install alternative energy equipment, such as solar hot water heaters, geothermal heat pumps, or wind turbines? ☐ Yes ☐ No
If yes, you must provide a copy of the manufacturer's certificate and a copy of your sales receipt.

V. FOREIGN RESIDENCE INFORMATION (Principal and 2nd Home located outside the U.S.)

Provide information below for Mortgage Interest paid in a country other than the U.S. Please list all amounts in U.S. dollars.

Mortgage interest on principal residence	$	Mortgage interest on 2nd home	$

Name of Lender	Lenders' Street Address	City	State	Zip

W. SMALL BUSINESS—SELF EMPLOYED—1099INCOME*

Includes acting & modeling income. Send last year's return if you had the business and we did not prepare the return for you.

Name of Business:	Type of Business:
Taxpayer Name:	Taxpayer SSN: EIN:

Note: If you are incorporated, please download the Corporate Organizer or submit your K-1.

1099 Income *(provide any 1099's)*	$	+ Additional Income not reported on 1099	$	= **Total Gross Income**	$ 0.00

Expenses

Advertising	$	Supplies	$	Telephone/Internet Services	$
Business Insurance *(not health)*	$	Taxes *(Not Estimated Payments)*	$	Bank Charges	$
Interest: Mortgage	$	Travel	$	Self Employed Health Insurance	$
Other Interest	$	Meals	$	Other *(specify)*	$
Legal & Professional Fees	$	Utilities *(outside of home)*	$	Equipment Purchases *(complete information below)*	
Rent *(outside of home)*	$	Dues & Publications	$	Date you started your business	
Repairs & Maintenance	$	Postage & Shipping	$		

Contract Labor	$	***Taxpayer Responsibility: You must file a 1099 for each Contract Laborer paid more than $600. This may include money paid for repairs or maintenance services.***	Did you issue any 1099 forms? *If yes, provide copies of all forms issued.*	☐ Yes ☐ No

List Equipment Purchased	Date Purchased	Placed in Service	Cost
			$
			$
			$
			$

Inventory *If you purchase goods to have available for resale or you manufacture goods for resale in your business, you may carry an inventory. Beginning inventory should be the same as ending inventory for the previous tax year. Please include, in the cost of inventory purchased during the year, only the cost of materials and supplies which became a part of the product which you sell. All other materials and supplies related to your business should be listed separately in the categories above.*

Inventory at beginning of year. If different from last year's closing inventory, attach explanation. ***Provide Cost, not Retail Amount.***	$
Inventory purchased during the year—less the cost of items withdrawn for personal use.	$
Inventory at the end of the year.	$

Vehicle Expense *Please answer ALL questions below! The IRS requires written evidence of business miles to qualify for the deduction!*

Type & Year of Vehicle:		Miles Driven for Personal Jan. 1–Dec. 31	mi.
Date First Used for Business		Miles Driven for Business Jan. 1–Dec. 31	mi.
Do you have another car for personal use?	☐ Yes ☐ No	Miles Driven for Commuting Jan. 1–Dec. 31	mi.
Do you have evidence to support the deduction?	☐ Yes ☐ No	Were you reimbursed or paid for any of your vehicle expenses?	☐ Yes ☐ No
Is this evidence written?	☐ Yes ☐ No	If yes, what was the amount?	$

Home Office *Must be used exclusively and regularly for business.*

Square Footage of Home	sq./ft	Cost of Utilities during the year (excluding water)	$
Square Footage of Space/Room Used	sq./ft	Amount of Rent Paid per Month	$
Purchase Price of Home	$	Insurance—Homeowners/Renters	$
Months Office was in Home during the year		HOA Fees, Security, Other (specify)	$

Self Employment Retirement Plan

2024 contribution already made, if any. *(May qualify for tax credit.)*	$	$

Small Business Comments and Other Expenses

Estimated Tax Payments should be included in Section B.

Are you a Real Estate Agent? **Call us for a special RE Professional Worksheet or download one at www.pilot-tax.com**

X. RENTAL INCOME AND EXPENSE*

If you have more than two properties, download additional forms from www.pilot-tax.com. Use yearly totals below! Send last year's tax return with this organizer if Pilot-tax did not prepare your return. ***If you own only a portion of the property or only a portion is rented out, please include only the amounts that apply.***

	Property 1		Property 2	
Date First Used as a Rental		OFFICE USE ONLY		OFFICE USE ONLY
Purchase Price of Home	$		$	
Ownership %	%		%	
Type of Property				
Property Street Address, City, State				
Total Rent Received for the year	**$**		**$**	

Annual Expenses	Property 1		Property 2	
Advertising	$	OFFICE USE ONLY	$	OFFICE USE ONLY
Travel / Hotel Expense	$		$	
Cleaning / Maintenance	$		$	
Insurance	$		$	
Legal / Professional Fees	$		$	
Management Fees & Commissions	$		$	
Mortgage Interest	$	OFFICE USE ONLY	$	OFFICE USE ONLY
Real Estate Tax	$		$	
Supplies	$		$	
Repairs *If total exceeds $1,000–please provide itemized list*	$		$	
Utilities	$		$	
Telephone	$	OFFICE USE ONLY	$	OFFICE USE ONLY
Condo / HOA Fees	$		$	
Lawn Care	$		$	
Bank Fees	$		$	
Other—Specify:	$		$	

List Furniture & Equipment Purchased and Major Improvements made in 2024 *(not included above)*

Description of Purchase/Major Improvement *Do not include routine maintenance or minor repair items.*	Property 1		Property 2	
	Cost	**Purchase/ Improvement Date**	**Cost**	**Purchase/ Improvement Date**
	$		$	
	$		$	
	$		$	

Important Questions	**Property 1**	**Property 2**
Enter the number of months that this property was available for rent this year.		
List the number of days each property was used for personal use.		
Did you pay anyone a fee to manage this property for you this year?	☐ Yes ☐ No	☐ Yes ☐ No
Do you actively participate in the management of this property?	☐ Yes ☐ No	☐ Yes ☐ No
Is the average rental period/lease for the property 7 days or less?	☐ Yes ☐ No	☐ Yes ☐ No

Sale of Rental Property *New clients should send prior year tax returns where the property was claimed as a rental.*

If you bought or sold a rental property in 2024 please provide the Closing / Settlement Statement for each transaction.

Vehicle Expense *Must answer ALL questions and have written evidence as required by the IRS to qualify for this deduction.*

Type and Year of Vehicle:		Date First Used for Rental Activity	
Total Miles Driven for Personal	mi.	Do you have evidence to support the deduction?	☐ Yes ☐ No
Total Miles Driven for Rental Activity—All Properties	mi.	Is the evidence written?	☐ Yes ☐ No
Rental Car Expenses (rental fee & gas), please total them here and do not include the mileage above!			$

Rental Comments and Other Expenses

LOCAL ISSUES—Residents of OH Only

ATTENTION OHIO RESIDENTS: We will prepare your Ohio state and school district return, where appropriate; however, **we will not prepare** any local or municipality returns (RITA, CCA, COL, CIN, etc.).

LOCAL ISSUES—Residents of DE, MI, MO and PA Only

ATTENTION RESIDENTS OF DE, MI, MO, and PA: Clients with local returns must be received by March 1st. If you want Pilot-Tax to prepare your city return, please complete the section below and provide the proper form or earnings statement required by the taxing location. Local tax paid with the filing of your return last year should be entered under Important Questions on page 2. **Please send Instructions with forms to be completed.** (No additional forms for NYC are required.)

Do you want Pilot-Tax to prepare your local earnings or income tax return? *(If yes, provide tax form.)*	☐ Yes ☐ No
Name of Locality:	
Did you pay any estimated tax to your locality during 2024? *(Do not include amounts withheld on your W-2.)*	$

STATE SPECIFIC ISSUES—Residence State Only **If you are eligible for a state credit or deduction not listed, please let us know.**

If you are eligible for a state credit or deduction not listed, please let us know.

AL	Drivers License information required to E-File			
	Taxpayer DL #:	Issue Date:	Expiration Date:	Issue State:
	Spouse DL #:	Issue Date:	Expiration Date:	Issue State:

CT Residents—Need Date Paid and Amount Paid on Home and Auto Property Tax. *(Maximum total credit is $300)*

Property	Date Paid	Amount Paid	Property	Date Paid	Amount Paid	Property	Date Paid	Amount Paid
Home		$	**Auto 1**		$	**Auto 2**		$

ID	Cost of insulation installed in primary residence during 2024. *(Home must have been built or started prior to 1/1/02.)*	$
IL	Property owners provide PIN #. *(PIN=Property Index Number on Property Tax Statement)*	
LA	Provide copy of homeowner's or property's insurance declaration page showing the separate line item charges for LA Citizens assessments not already claimed.	$
MA	Please provide qualified commuter expenses *(public transportation only)*.	$
	Please provide Form 1099-HC. This form is required to claim health coverage exemption and avoid penalty.	
MI	Provide the property tax statement showing 2024 taxable value of your home.	$
MN	Send statement of property taxes **"payable in 2025"**. You should receive this statement in March of 2025.	
OH	Amount of job training expenses incurred during 12 months after employment layoff.	$

RENTER'S CREDIT

*If you paid rent at your TAX ADDRESS during the year, and it is in **IN, MA, MI, MN, NJ, WI, or CA** or a state with a renter's credit, complete the following section. MN residents send us your Certificate of Rent Paid (CRP). Note: For NJ residents to qualify for the credit, all roommate information must be provided.*

Landlord's Name:			Landlord's Phone Number:	
Landlord's Address:				
Total Monthly Rent	$	# of Months Rented:	Your Portion of Monthly Rent	$
Apartment Address:				
NJ Residents—Do you have a roommate? If yes, roommate's name:			Roommate's SSN:	
NJ Roommate's Number of Months Rented	mos.		**NJ** Roommate's Monthly Rent	$

K–12 EDUCATION CREDITS

K–12 Education Credits for AZ, IL, IN, IA, LA, MN & WI *See state specific qualified expenses below. Keep all related receipts!*

Name of Student	Grade	Qualified Expenses	Name of School	Address	State	Zip
		$				
		$				

Arizona Only fees or donations to a public or charter school located in Arizona, for extracurricular activities or character education programs qualify. Expenses in excess of the $250 maximum credit may be carried forward.

Illinois Fees, book rental, band or lab equipment rental, or tuition paid directly to public, private or religious schools qualify *(must be over $250)*.

Indiana List children enrolled in non-public private, parochial or home school for grades K–12.

Iowa Fees for tuition and textbooks to an Iowa accredited not-for-profit school. Some extracurricular expenses qualify, such as activity/club fees or dues, fees to participate in school sports, etc.

Louisiana Expenses for required school uniforms, tuition, fees, textbooks, curricula, instructional materials and educational supplies.

Minnesota Tuition & fees paid to public or private schools. Other education supplies including up to $400 for the purchase of a home computer & educational software.

Wisconsin Fees for tuition and textbooks paid to a private school. Tuition **does not** include amounts paid with a voucher or amounts paid as a separate charge for other items or fees.

EDUCATION SAVINGS ACCOUNTS

You must provide the end of the year statement for all plans. Some states may allow carryover of credits for Education Savings Plans. If you are a new client, please provide prior year state return.

Education Savings Plans *Only list contributions made on or before 12/31/24*		**Account Number**	**Beneficiary/Student**	**Amount**
Contributions to Coverdell Education Savings Plan				$
Contributions to Coverdell Education Savings Plan				$
Contributions to State College Savings 529 Plan	St. Plan Name:			$
Contributions to State Prepaid Tuition Program	St. Plan Name:			$

FOREIGN DOMICILE

If you were based at a foreign domicile there are two different ways to file. The first is by taking a credit for any taxes that you have paid to a foreign country against the tax due the U.S. This method must be used if you were domiciled out of the U.S. for less than one calendar year. You will need to provide documentation on the total income earned abroad and the amount of foreign tax paid.

The second way is to claim the Foreign Earned Income Exclusion; the dollar amount of this exclusion for 2024 is $126,500. To take advantage of this exclusion, you must meet one of two tests—the Bona Fide Residence Test or the Physical Presence Test. To meet either test, you must live in or be present in a foreign country. A foreign country usually is any territory (including the air space and territorial waters) under the sovereignty of a government other than that of the United States.

Foreign Earned Income Exclusion—Bona Fide Residence Test

To meet the bona fide residence test, you must have established such a residence in a foreign country. The bona fide residence test applies to U.S. citizens and to any U.S. resident alien who is a citizen or national of a country with which the United States has an income tax treaty in effect.

The term "foreign country" does not include U.S. possessions such as Puerto Rico, Guam, and the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa. For purposes of the foreign earned income exclusion, the foreign housing exclusion, and the foreign housing deduction, the terms "foreign," "abroad," and "overseas" refer to areas outside the United States, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, the U.S. Virgin Islands, and the Antarctic region. The term "foreign country" does not include ships and aircraft traveling in or above international waters, nor does it include offshore installations which are located outside the territorial waters of any individual nation.

To qualify as a bona fide resident—you must establish residency in the foreign country. The IRS refers to Tax Home when discussing this deduction. They state in tax code that: You are not considered to have a tax home in a foreign country for any period in which your abode is in the United States. "Abode" has been variously defined as one's home, habitation, residence, domicile, or place of dwelling. It does not mean your principal place of business. "Abode" has a domestic rather than a vocational meaning and does not mean the same as "tax home." The location of your abode often will depend on where you maintain your economic, family, and personal ties. (Title 26, sub-title A, Chapter 1, Sub-Chapter N, Part 3, Section 911, Paragraph 3,)

Example: *You accept a contract with a foreign carrier based in Dubai. You are provided with an apartment to live in on your days off. Your wife and children remain in the United States. On days off of any duration, you return home to the U.S. All of your personal items, heirlooms, photographs, golf clubs, boat etc. are located in the U.S. as are your bank, investment and retirement accounts. In this example, you do not qualify for foreign income exclusion. We are not able to prove that we have established a residency which qualifies as an "abode".*

The intent of this law is to provide tax relief to those people living abroad who do not reside or earn their income in the U.S. It is argued that they are not taking advantage of public services in the U.S. and should not be required to pay income tax to support these services and benefits. When we look at this "intent" it is obvious that the above example does not qualify for the earned income exclusion.

The other determining factor for this test is duration. You must be a bona fide resident of a foreign country for one entire tax year, January 1 to December 31 of any year. For example, if you were based abroad in July of 2023, your qualifying period doesn't even start until January 1 of 2024 and will not be completed until January 1 of 2025. There is a special extension that we file in this situation with the IRS to grant an extension of time until the qualifying period can be met. If any tax is to be due on the return, it must be paid in a timely manner—April 15 of the following year. We would calculate your return under the assumption that you will be meeting the requirement. Once you have met this requirement, your return is then simply sent to the IRS for filing. If you should not meet the duration requirement, your return would be recalculated without the foreign income exclusion. If you have any questions on this process—please call, we will be happy to discuss it with you.

Foreign Earned Income Exclusion—Physical Presence Test

To meet the Physical Presence Test, you must be physically present in a foreign country (as defined above) for 330 full days during a period of 12 consecutive months. What does this mean? The IRS considers a travel day as a day IN the US—which means you, have 34 days to be traveling to, from, and in the US. The IRS defines a full day as a 24 hr period beginning at midnight. Time you spend flying over foreign water or a foreign country is not considered physically present in a foreign country, thus, these travel days count against you.

You can count days you spent abroad for any reason. You do not have to be in a foreign country only for employment purposes. You can be on vacation time. You do not meet the physical presence test if illness, family problems, a vacation, or your employer's orders cause you to be present for less than the required amount of time.

However, the minimum time requirement can be waived if you must leave a foreign country because of war, civil unrest, or similar adverse conditions in that country. You must be able to show that you reasonably could have expected to meet the minimum time requirements if not for the adverse conditions, and that you had a tax home in the foreign country and were a bona fide resident of, or physically present in, the foreign country on or before the beginning date of the waiver.

This qualification is the most difficult to meet, but offers the greatest flexibility and simplicity in taking the foreign income exclusion. Make sure you track your travel to the day. Should an Audit arise, the burden of proof will be on you to show documentation that you were physically present in a foreign country for 330 full days. Please note that, unlike Bona Fide Residence, meeting the federal Physical Presence requirements will not necessarily exempt you from paying state income tax.

Important Questions—Bona Fide Resident

Date bona fide foreign residence began?	
Date bona fide foreign residence ended?	
Is it ongoing?	☐ Yes ☐ No
Of what country are you a citizen/national?	
Type of visa issued to you?	
If you filed Form 2555 after 1981, enter the last year you filed the form.	
Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country?	☐ Yes ☐ No
Are you required to pay income tax to the country where you claim bona fide residence?	☐ Yes ☐ No

Foreign Residence Address	City	State/Province	Country

Do you own or rent at this address?	☐ Own ☐ Rent
Did any of your family members live abroad with you during the tax year?	☐ Yes ☐ No
If yes, list relationship(s):	How many months did they live with you?
Did you maintain a home/apartment in the U.S. while abroad?	☐ Yes ☐ No
If yes, provide the address and relationship of occupant (spouse, renter, etc.) below:	

Street Address	Apt. #	City	State	Zip

If yes, is the property rented?	☐ Yes ☐ No
Name of Occupant:	Relationship:

Employer's Name *Provide the name of the Airline, not the name of the contracting company.*

Type of Company: ☐ Foreign Entity ☐ U.S. Company ☐ Foreign Affiliate of a U.S. Company

Employer's Foreign Address	City	State/Province	Country	Code

Note: Please provide a copy of your contract—this will assist us in understanding your conditions of employment

Important Questions—Physical Presence Test

The qualifying period is 12 consecutive months: From To

What was your principal country of employment?

Travel Dates

If you traveled abroad during the 12-month period entered above, complete the columns below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from below with Foreign Earned Income, but report it to us as U.S. earned income.

Name of Country	Date Arrived	Date Left	Full Days Present	Days in U.S. on business	Income Earned in U.S.
					$
					$
					$
					$
					$
					$

Note: Any income earned while in the U.S. is subject to tax and cannot be excluded.

Foreign Income *Income and Expense chart on the following page must be completed*

All income sources: *base salary, overtime, captain's pay, profit sharing, travel allowance, housing reimbursement or value of provided housing, utilities allowance, local transportation allowance, educational reimbursements, employer-paid pension contributions, etc. must be reported as income.* ***Income and Expense chart on the following page must be completed with this information.***

Income	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
Base Salary	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Position/Experience Pay	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Bonus Pay	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Overtime Pay	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Vacation Pay	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Profit Sharing	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Travel/Commuting Allowance	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Housing Allowance	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Local Transportation/Car Allowance	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Utilities Allowance	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Telephone Allowance	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Education/School Allowance	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Medical/Miscellaneous Reimbursements	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Employer Contributions to Foreign Pension	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Other Foreign Earned Income	$	$	$	$	$	$	$	$	$	$	$	$	$ 0

Per Diem Reimbursemet	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
Training Per Diem	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Line Per Diem	$	$	$	$	$	$	$	$	$	$	$	$	$ 0

Expenses	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
Housing—Rent or Lease only	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Repairs	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Utilities—Gas	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Utilities—Electric	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Utilities—Water/Services	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Utilities—Other *(No cable/telephone allowed)*	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Insurance—Rental and Personal Property	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Occupancy Taxes	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Nonrefundable Security Deposits	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Furniture/Furnishings Rental *(not purchased)*	$	$	$	$	$	$	$	$	$	$	$	$	$ 0
Residential Parking Fees	$	$	$	$	$	$	$	$	$	$	$	$	$ 0

Foreign Earned Income Exclusion Summary

2024 Exclusion amount and limits:

- Maximum foreign earned income exclusion is the smaller of $126,500 ($253,000 if Spouse also qualifies) or foreign earned income minus the foreign housing exclusion ($346.57/day)
- Housing expense floor: $20,240 ($55.45/day, 16% of the maximum exclusion amount)
- Housing expense limit (locations not listed specifically): $37,950 ($103.97/day, 30% of the maximum exclusion amount)

Foreign Earned Income Exclusion requirements:

- The tax home must be in a foreign country
- There must be foreign earned income
- Must be a U.S. citizen or resident alien who meets either the Bona Fide Resident or Physical Presence Tests

Tax Home vs. Abode:

- "Abode" is generally determined by where you maintain your family, economic, and personal ties.
- For flight crew members, their tax home is generally their base. However, even if they are based in a foreign country, and they have an abode in the U.S. they are not eligible for the exclusion.
- Conversely, if the crew member has an abode in a foreign country but is based in the U.S., they will not qualify for the exclusion.
- Maintaining a house in the U.S., whether or not the spouse and/or dependents use it, does NOT necessarily disqualify a taxpayer from taking the exclusion, however the taxpayer must be prepared to show they do not reside in the U.S.

Bona Fide Resident vs. Physical Presence:

- The Bona Fide Resident Test requires the taxpayer to be a resident of a foreign country or countries for an entire calendar year (January 1 – December 31). Trips back to the U.S. and its possessions are not an issue if the intent is to make your abode in the foreign country and the length of the assignment is indefinite.
- The Physical Presence Test requires that the taxpayer be physically present in a foreign country or countries 330 full days during a period of 12 consecutive months. The 330 days do not have to be consecutive. The physical presence test is based only on how long you stay in a foreign country or countries. It does not depend on the kind of residence established, intentions about returning, or the nature or purpose of the stay abroad. Also, meeting the federal Physical Presence test does not exempt the taxpayer from paying state income taxes.

Part year Exclusions:

- The foreign earned income and housing exclusion amounts will be prorated for part years based on the number of days present in the foreign country. A taxpayer may make less than the maximum allowed amount, but all may not be excluded due to prorating.
- Form 2350 (Extension to file request) may be filed if the taxpayer expects to qualify for the exclusion, but not until after the return is due. Extensions are generally 30 days after the date the exclusion requirements are met.

Definition of Foreign Earned Income for flight crew members:

- The place the services are performed determines whether the income is foreign, not the location of the employer. For example, United Airlines employs many U.S. citizens with both their tax home (base) and abode in foreign countries.
- The definition of "foreign country" requires that international flight crew members must apportion their income based on the time spent over international waters, the U.S., and U.S. possessions and territories. "Flight Time Apportionment", based on the average flight time per segment is used to calculate the amount of foreign earned income. We use this information and the client Year End Audit Report to calculate U.S. taxable income for United Airlines employees. The report also allows us to determine the percentage of flight deductions and credit for foreign taxes paid on non-excluded income.

$$\frac{\text{Total time worked in and over foreign countries}}{\text{Total time worked}} \times \text{Total wages earned} = \text{Foreign income}$$

Employee vs. Self-Employed

- Many pilots working for foreign airlines refer to themselves as "contract pilots". This does not necessarily translate to self-employment since they invariably meet the Common Law Rules for an employee. Employees of foreign employers based outside the U.S. are generally not subject to U.S. Social Security and Medicare tax withholding.

Effects of choosing the Foreign Earned Income:

- **The tax for nonexcluded income will be figured using the tax rate for ALL income, including the excluded amount.**
- Flight deductions, including per diem and union dues, must be prorated to the percentage of non-excluded income reported. Deductions are not allowed for excluded income. For example, if 65% of the income earned was determined to be foreign, only 35% of the professional deductions and per diem would have to be allowed on the 2106 or Schedule A.
- Income taxes paid to a foreign country must also be prorated based on the percentage of excluded income. If 65% of the income is foreign, only 35% of the income taxes paid to another country would be allowed on Form 1116. The actual wages reported on Form 1116 would be the amount remaining after the exclusion (the 35%).
- Foreign moving expenses must also be prorated.
- Once the choice is made to take the Exclusion, the choice remains in effect for that year and all subsequent years unless the choice is revoked in writing. If the choice is revoked, a letter ruling is required if the individual wants to take the exclusion again within a 5 year period. Some taxpayers will benefit more, or just as much, from taking the Foreign Tax Credit for income tax paid to the resident country than by taking the exclusion. Once the exclusion is taken, you can no longer choose between the two scenarios. The exclusion should not be taken without careful consideration of the situation
- Claiming the Exclusion disqualifies the taxpayer for EIC.
- Excluded income cannot be considered when determining IRA or Roth contribution limits, however it is considered when calculating any possible deduction.

Military Worksheet

Active Duty Military: Professional Deductions are disallowed on Federal returns but may still be allowed on state returns.

Reserve Component & National Guard Members: If located more than 100 miles from post, certain travel deductions are allowed as an adjustment to income. These deductions are not allowed on the Federal Return for Reservists and National Guard located 100 miles or less from their post, however, they may still be allowed on state returns.

MOVING EXPENSES—ACTIVE DUTY MILITARY ONLY*

Moved Primary Residence From:		Old Duty Station:	Number of Vehicles driven:	#
Moved Primary Residence To:		New Duty Station:	Miles driven for move:	#
Distance (Miles from old home to new home):	mi.	Lodging Expense (only while in transit):		$
Date Moved:		Moving Expense (material, rental, movers, & storage):		$
Pay Grade:		Was this move for change of job for spouse?		☐ Yes ☐ No

RESERVE COMPONENT & NATIONAL GUARD MEMBERS

Branch of Military & Rank:	
Are you Active Duty? ☐ Reservist? ☐ National Guard? ☐	
1st Post of Duty:	Three Letter Code:
2nd Post of Duty:	Three Letter Code:
Number of miles from Home to 1st Post:	2nd Post:

Reservist

Travel expenses related to your Reservist Activities are deductible. This deduction includes meals, lodging and transportation expense, and is based on the rates applied to federal employees. If you travel over 100 miles from your post of duty, you are no longer required to itemize your deductions in order to receive this benefit, as these expenses are now deducted on the front of the tax return. If you travel 100 miles or less, your deduction will be taken as itemized deductions.

	1st Post	2nd Post
Number of Nights Spent at Post From: To:		
Number of round trips ***driven*** to/from Post		
Did the military provide housing?	☐ Yes ☐ No	☐ Yes ☐ No
Hotel/Housing Expense Paid by You	$	$
Miles driven while at post in personal car	mi.	mi.
Rental Car Expense	$	$
Were you paid a per diem?	☐ Yes ☐ No	☐ Yes ☐ No
What was the total per diem paid?	$	$

General Military Deductions *Do not include airline expenses.*

Dress Uniform Purchase	$
Dress Uniform Shoes	$
Uniform Accompaniments	$

General Military Deductions *Do not include airline expenses.*

Subscriptions to Military Related Publications	$
Professional Dues	$
Job Related Training	$
Personal Organizer	$
Log Book	$
Foreign Visa	$
Passport Fee	$
Passport Photo	$
Uniform Maintenance:	
Home Laundering Expense	$
Professional Laundering Expense	$
Dry Cleaning Expense	$
Shoe Shine/Supplies	$
Military Business Cards	$
Military Copy/Fax Expense	$
Military Mailing Expense	$
Military Phone Expense	$
Office Supplies	$
Misc. *(specify)*	$

ADDITIONAL COMMENTS

—IMPORTANT—

Please Complete each Section Below!

Electronic Filing — *No additional fee for this service!*

☐ **Yes!** Electronically file my federal and state returns.

What you need to do: *(yes…it's free)*

1. Check the above box.
2. Taxpayer and Spouse (if applicable) must sign the yellow copy of Form 8879.
3. Select any 5 digit PIN.
4. Return this form to Pilot-tax along with your tax documents.

☐ **No!** I do not want to electronically file my returns.

What you need to do: *($50 additional fee)*

1. Check the above box.
2. When you receive your information back from us, sign the federal & state tax returns.
3. Mail them in the appropriate envelopes (they will be included with your returns).

Additional Fee of $50.00 for all Mail-In Returns

Direct Deposit — *No additional fee for this service!*

☐ **Yes!** Have my refund deposited!

FREE!

What you need to do: *(yes…it's free)*

1. Check the above box.
2. Send a voided check. Take an actual check of the account you want the deposit to go into and write VOID across it.

☐ **No!** Do not deposit my refund into my account!

What you need to do:

1. Check the above box.
2. The refund will be mailed to your **TAX ADDRESS**. Allow an extra 2–4 weeks to receive your refund.

Paper Copy

If you would like a paper copy of your tax return, initial here. Due to printing and shipping costs, $15 will be added to your fee.

INITIAL HERE

All clients will receive a digital copy of their return via our secure online portal. Initial the box above if you ***do not*** want a digital copy, and would prefer a physical copy of your return.

Payment Method

We require all tax preparation fees to be Paid in Full by credit card, check, or online bill pay before we will Electronically File or Mail a Paper Return.

☐ **Check or Money Order** Make payable to Pilot-tax. ($35.00 charge for all returned checks.)

☐ **Credit/Debit Card** ☐ Visa ☐ MasterCard ☐ Discover ☐ American Express

(Will appear on your receipt as *Specialty Tax Services, Inc.*)

Card Number

Exp. Date /

3 or 4 digit Security Code*

Cardholder Name

Signature of Cardholder

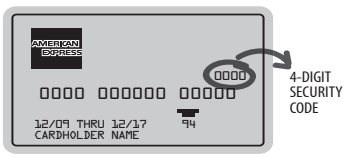
Billing Zip Code

☐ **Online Bill Payment via Pilot-tax.com**

If you would like to pay by Credit Card online, check the box. Once your return has been completed, we will contact you with instructions and the final invoice amount for you to submit payment. This correct amount must be paid prior to the processing of your return with the IRS.

*How to find your security code:

The security code is on the **back** of MasterCard, VISA and Discover cards.



The security code is on the **front** of American Express cards.

PRICING INFORMATION

$30 processing fee for all Organizers postmarked after March 1st!

An Extension will be filed for all returns received after March 15th.

Item	Form #	Price
Federal Foreign Domicile Return	**1040**	**$399**
First State Return		**$40**
Joint Filing Fee		**$20**
Additional State Return(s)		**$50 each**
State w/Filing Status Change		**$60 each**
Domestic Partner State		**$80**
Premium Tax Credit	**8962**	**$30**
Health Coverage Exemptions	**8965**	**$30**
Physical Copy of Return *(printing & postage)*		**$15**
Additional Forms		
Local Tax Return		$50 each
Standard Return *(Non E-File)*		$50
W-2's in excess of 2 per Taxpayer		$5 each
1099-R Retirement Stmts in excess of 2 per Taxpayer		$10 each
1099 Retirement—Tax and Penalty	5329	$30
Additional Child Tax Credit	8812	$10
Alternative Minimum Tax	6251	$50
Alternative Motor Vehicle Credit	8910	$50
Business Use of Home	8829	$30
Capital Gains & Losses *(see note below)*	Sch. D	$30*
Sale of Capital Assets		*see below
Casualty Loss – Federally Declared Disaster	4684	$50
Child Care Credit	2441	$40
Contract & Straddles	6781	$80
First Time Home Buyers Credit / Recapture	5405/8859	$30
Depreciation Worksheet		$10 each
Earned Income Credit	Sch. EIC	$50
Education Credits or Deductions	8863/1040	$40
Energy Credit	5695	$50
Extension of Time to File	4868	NC
Farm Income	Sch. F	$80

Item	Form #	Price
Farm Rental	4835	$80
Federal Estimated Payment Vouchers	1040 ES	$30
Foreign Income Exclusion/Bona Fide Resident	*see Foreign Domicile Organizer*	
Foreign Source Income Calculation	*see Foreign Domicile Organizer*	
Foreign Tax Credit	1116	$50
Foreign Financial Asset *(1st Account)*	8938	$30
Foreign Financial Asset *(Each Additional)*	8938	$10
Health Insurance Credit	8885	$30
Injured Spouse/Innocent Spouse	8379/8857	$50
Installment Gain	6252	$80
Interest & Dividend Income over $1500	Sch. B	$30
Investment Interest Expense	4952	$30
Investment Tax—Children Under 18	8615	$40
Mortgage Interest Credit	8396	$20
Military Moving Expense	3903	$30
Net Operating Loss	1045	$100
Non Cash Contributions in excess of $500	8283	$30
Non Deductible IRA	8606	$30
Parents Reporting of Childs Income	8814	$40
Partnerships & S Corporations	K-1	$50
K-1 Publicly Traded Partnership	multiple	$100
Passive Activity Loss	8582	$30
Prior Year Minimum Tax Credit	8801	$30
Reduction of Tax Attributes	982	$50
Rental Property *(p0rice per property)*	Sch. E	$80
Rental Property *(New–first time reporting)*	Sch. E	$100
Retirement Savings Credit	8880	$10
Sale of Business Assets	4797	$100
Self Employment Tax	Sch. SE	$20
1099 Misc. Income	Sch. C	$50 each
Small Business	Sch. C	$80 each
Vehicle Credit	8936	$50
Small Business Disclosure Statement	8275	$50

Note: *Sale of Stocks and Bonds are calculated at $30 for the first three transactions and $3.00 for each additional transaction.*
Sale of Capital Assets (Form 8949)—$1.00 per required transaction reported.

***Note on fees:** Most Federal Foreign Domicile returns will be completed for the base fee of $399. This includes the federal long form, itemized deductions, interest income and various other items. However, more complex returns require additional forms to be filed. The fees for the additional forms are on a per form basis. An asterisk(*) has been placed next to each section of the Organizer that requires additional forms and an additional fee. Please call if you have any questions concerning the fee for your return.

Privacy Policy

We do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for example, providing information to our employees and those of our affiliates, Flightax, Specialty Tax Services, Inc. and to our tax return processing center for purposes of preparing and processing your tax return. In all situations we stress the confidential nature of information being shared. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with professional standards and the law.

All Clients MUST Sign Below for Return to be Processed!

I certify that the information provided in this organizer is accurate and complete. I understand it is my responsibility to include any and all information concerning income, deductions and other information necessary for the preparation of my personal tax return. All returns in house after March 15th will have an extension automatically filed. The forms listed in the Pricing Information section are the most common forms used. Additional forms not listed may result in per form fees. Administrative fees will apply for more complex returns. I will be responsible for any collection fees due to nonpayment. (If filing a joint return, both you and your spouse must sign.)

Signature	Signature of Spouse	Date

Final Checklist

- ☐ Originals of all W-2's
- ☐ Copy of Last Pay Stub
- ☐ Original Employer-Provided Health Insurance Offer and Coverage 1095-C or 1095-B
- ☐ Original Health Insurance Marketplace Statement 1095-A
- ☐ Originals of Interest Statements 1099 INT
- ☐ Original Tuition Statement 1098T
- ☐ Original Dividend Statements 1099 DIV
- ☐ Copies of Sale of Stock/Bonds 1099B
- ☐ Copies of Brokerage Statements for All Sales
- ☐ Original Retirement Statements 1099R
- ☐ Copies of Mortgage Statements 1098
- ☐ Copy of Closing Statement if Bought/Sold Home
- ☐ Copy of Receipt for Sales Tax on Car or Boat
- ☐ Original Voided Check for Direct Deposit
- ☐ Copy of Last Year's Federal and State Tax Return if you are a New Client
- ☐ Copy of Any Statement of which you are unsure
- ☐ Copy of K-1's for Partnership, S-Corp, or Trusts
- ☐ Copies of Divorce Decree / Separation Agreement
- ☐ Copies of Modified Divorce Decree/Separation Agreement
- ☐ **Payment**
- ☐ **Signed Back Page!**
- ☐ **Completed Organizer!**
- ☐ **Completed and Signed Dependent Worksheet**

Under the new tax law, **Professional Deductions** are no longer allowed for your Federal Return. If you live in AL, AR, CA, HI, MN, NY or PA, they still allow them. You will need to download the "Professional Deduction Organizer" and submit it with this Organizer.

PILOT-TAX

317-984-7666 PHONE

800-951-8879 FAX

317-984-5841 LOCAL FAX

pilot-tax.com

info@pilot-tax.com

U.S. Postal Mailing Address
PO Box 945
Cicero, IN 46034

FedEx/UPS Shipping Address
220 W. Jackson St.
Cicero, IN 46034

Dependent Worksheet

To comply with the tax law, you must sign and complete this form in its entirety in order to claim a dependent.

Child Care: Qualifying expense for care which allows you to work, look for work, or go to school full time. This information must be provided even if you have dependent care benefits.

TAXPAYER AND SPOUSE SIGNATURES *(Required)*

Under penalties of perjury, the information provided about my dependent(s) is to my (our) knowledge true and accurate.

Taxpayer Must Sign Here		*Spouse Must Sign Here*	
Taxpayer's Printed Name:	Date	Spouse's Printed Name	Date

DEPENDENT #1 *(Please Print)*

First Name	M.I.	Last Name	Social Security Number	Date of Birth	Relationship

Child lived with taxpayers? ☐ Yes ☐ No	Number of months:	Dependent's Earned Income: $	Full Time Student? ☐ Yes ☐ No
Has this dependent filed a tax return? ☐ Yes ☐ No **If yes, must provide copy of first page of dependent return**		Is there another parent who could claim this child as a dependent? ☐ Yes ☐ No If yes, who?	
Did you provide more than 50% of the financial support of this child? ☐ Yes ☐ No		Divorced/Separated: Do you alternate claiming in even/odd years? ☐ Yes ☐ No	

Child Care Provider *(if child under age 13)*

Provider's Name:	Provider's ID# or SS#:	Amount Paid for Childcare: $
Provider's Address, City, State:		

DEPENDENT #2 *(Please Print)*

First Name	M.I.	Last Name	Social Security Number	Date of Birth	Relationship

Child lived with taxpayers? ☐ Yes ☐ No	Number of months:	Dependent's Earned Income: $	Full Time Student? ☐ Yes ☐ No
Has this dependent filed a tax return? ☐ Yes ☐ No **If yes, must provide copy of first page of dependent return**		Is there another parent who could claim this child as a dependent? ☐ Yes ☐ No If yes, who?	
Did you provide more than 50% of the financial support of this child? ☐ Yes ☐ No		Divorced/Separated: Do you alternate claiming in even/odd years? ☐ Yes ☐ No	

Child Care Provider *(if child under age 13)*

Provider's Name:	Provider's ID# or SS#:	Amount Paid for Childcare: $
Provider's Address, City, State:		

DEPENDENT #3 *(Please Print)*

First Name	M.I.	Last Name	Social Security Number	Date of Birth	Relationship

Child lived with taxpayers? ☐ Yes ☐ No	Number of months:	Dependent's Earned Income: $	Full Time Student? ☐ Yes ☐ No
Has this dependent filed a tax return? ☐ Yes ☐ No **If yes, must provide copy of first page of dependent return**		Is there another parent who could claim this child as a dependent? ☐ Yes ☐ No If yes, who?	
Did you provide more than 50% of the financial support of this child? ☐ Yes ☐ No		Divorced/Separated: Do you alternate claiming in even/odd years? ☐ Yes ☐ No	

Child Care Provider *(if child under age 13)*

Provider's Name:	Provider's ID# or SS#:	Amount Paid for Childcare: $
Provider's Address, City, State:		

DEPENDENT #4 *(Please Print)*

First Name	M.I.	Last Name	Social Security Number	Date of Birth	Relationship

Child lived with taxpayers? ☐ Yes ☐ No	Number of months:	Dependent's Earned Income: $	Full Time Student? ☐ Yes ☐ No
Has this dependent filed a tax return? ☐ Yes ☐ No **If yes, must provide copy of first page of dependent return**		Is there another parent who could claim this child as a dependent? ☐ Yes ☐ No If yes, who?	
Did you provide more than 50% of the financial support of this child? ☐ Yes ☐ No		Divorced/Separated: Do you alternate claiming in even/odd years? ☐ Yes ☐ No	

Child Care Provider *(if child under age 13)*

Provider's Name:	Provider's ID# or SS#:	Amount Paid for Childcare: $
Provider's Address, City, State:		

DEPENDENT #5 *(Please Print)*

First Name	M.I.	Last Name	Social Security Number	Date of Birth	Relationship

Child lived with taxpayers? ☐ Yes ☐ No	Number of months:	Dependent's Earned Income: $	Full Time Student? ☐ Yes ☐ No
Has this dependent filed a tax return? ☐ Yes ☐ No **If yes, must provide copy of first page of dependent return**		Is there another parent who could claim this child as a dependent? ☐ Yes ☐ No If yes, who?	
Did you provide more than 50% of the financial support of this child? ☐ Yes ☐ No		Divorced/Separated: Do you alternate claiming in even/odd years? ☐ Yes ☐ No	

Child Care Provider *(if child under age 13)*

Provider's Name:	Provider's ID# or SS#:	Amount Paid for Childcare: $
Provider's Address, City, State:		

DEPENDENT #6 *(Please Print)*

First Name	M.I.	Last Name	Social Security Number	Date of Birth	Relationship

Child lived with taxpayers? ☐ Yes ☐ No	Number of months:	Dependent's Earned Income: $	Full Time Student? ☐ Yes ☐ No
Has this dependent filed a tax return? ☐ Yes ☐ No **If yes, must provide copy of first page of dependent return**		Is there another parent who could claim this child as a dependent? ☐ Yes ☐ No If yes, who?	
Did you provide more than 50% of the financial support of this child? ☐ Yes ☐ No		Divorced/Separated: Do you alternate claiming in even/odd years? ☐ Yes ☐ No	

Child Care Provider *(if child under age 13)*

Provider's Name:	Provider's ID# or SS#:	Amount Paid for Childcare: $
Provider's Address, City, State:		

For your refund to be electronically filed by **Pilot-Tax**, you must complete the following:

Upload/mail your ***signed 8879*** along with your tax documents.

OR

Snap a picture and text your ***signed 8879*** to ***317-658-7268.***

Your Name:_____

- You must fill in your name on the top portion of the 8879 form. Leave your Social Security Number blank for security.
- Select a personal identification number (PIN) as your signature for your electronic income tax return. This five digit PIN can be any combination of numbers you choose. Most of our clients choose to use their zip code. You will not be asked to remember this number for any future purpose.
- Under Part II, You (and spouse if applicable) must ***SIGN*** and enter your PIN number(s) where appropriate.
- Return this ***SIGNED*** copy of the 8879 Electronic Filing Authorization form to our office along with your tax documents.

PILOT·TAX

ADDRESS: PO Box 945, Cicero, IN 46034
VOICE: 317-984-7666
TEXT: 317-658-7268
FAX: 1-800-951-8879
EMAIL: 8879@pilot-tax.com

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**

▶ **Go to *www.irs.gov/Form8879* for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶ Assigned at E-File

Taxpayer's name	**Social security number** Leave Blank
Spouse's name	**Spouse's social security number** Leave Blank

Part I **Tax Return Information — Tax Year Ending December 31,** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	
2	Total tax	2	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	
5	Amount you owe	5	

Part II **Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☑ I authorize Pilot-Tax/Specialty Tax Services (**ERO firm name**) to enter or generate my PIN ☐☐☐☐☐ (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ ✕ _____ Date ▶ _____

Spouse's PIN: check one box only

☑ I authorize Pilot-Tax/Specialty Tax Services (**ERO firm name**) to enter or generate my PIN ☐☐☐☐☐ (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ ✕ Date ▶

Practitioner PIN Method Returns Only—continue below

Part III **Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. ☐☐☐☐☐☐☐☐☐☐☐ (**Don't enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ Date ▶

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.