

INDIVIDUAL TAX ORGANIZER
FORM 1040

Enclosed is an income tax data organizer that I provide to tax clients to assist them in gathering the information necessary to prepare their individual income tax returns.

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to the taxpayers in an envelope clearly marked “IMPORTANT TAX DOCUMENTS ENCLOSED” and should be submitted with this organizer.

Forms such as:

W-2 (Wages)	Schedules K-1
1099-R (Retirement)	(Forms 1065, 1120S, 1041)
1099-INT(Interest)	
1099-DIV (Dividends)	IRS Notice 1444 for Economic Impact
1099-B (Brokerage Sales)	Payments
1099-MISC (Rents, etc)	Annual Brokerage Statements
1099 (any other)	1098 – Mortgage Interest
1098-T (Education)	Other tax information statements
1095-A (Health Insurance)	8886, Reportable transactions
Virtual Currency statement	Form HUD-1 for Real Estate Sales/Purchases

Also enclosed is an engagement letter which explains the services I will provide to you. Please sign a copy of the engagement letter and return the signed copy in the enclosed envelope. Keep the other copy for your records.

The filing deadline for your income tax return is April 15, 2022. In order to meet this filing deadline your completed tax organizer needs to be received no later than March 15, 2022. Any information received after that date may require that an extension of time be filed for this return.

If an extension of time is required, any tax due must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late payment penalties and interest.

I look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact us at 615-367-0819.

If we did not prepare your prior year returns, provide a copy of federal and state returns for the three previous years. Complete pages 1 - 4 and all applicable sections.

Taxpayer's Name _____ SSN _____ Occupation _____

Spouse's Name _____ SSN _____ Occupation _____

Home Address _____

City, Town, or Post Office _____ County _____ State _____ Zip Code _____ School District _____

Telephone Number Home _____ Email(T) _____ Email(S) _____	Telephone Number (Taxpayer) Office _____ Fax _____ Cell _____ Email _____	Telephone Number (Spouse) Office _____ Fax _____ Cell _____ Email _____
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Taxpayer Date of Birth _____	Blind? Yes _____ No _____
Spouse Date of Birth _____	Blind? Yes _____ No _____

Dependent Children Who Lived With You:

Full Name	SSN	Relationship	Birth Date

Other Dependents:

Full Name	SSN	Relationship	Birth Date	# Months Resided in Your Home	% Support Furnished By You

Please answer the following questions and submit details for any question answered "Yes".

	YES	NO
1) Did any births, adoptions, marriages, divorces, or deaths occur in your family last year? If yes, provide details.	_____	_____
2) Will the address on your current returns be different from that shown on your prior year returns? If yes, provide the new address and date moved.	_____	_____
3) Were there any changes in dependents from the prior year? If yes, provide details.	_____	_____
4) Are you entitled to a dependency exemption due to a divorce decree?	_____	_____
5) Did any of your dependents have income of \$1,000 or more (\$400 if self-employed)?	_____	_____
6) Did any of your children under age 19, age 24 if they are a full time student, have investment income over \$2,000? If yes, do you want to include your child's income on your return?	_____ _____	_____ _____
7) Are any dependent children married and filing a joint return with their spouse?	_____	_____
8) Did any dependent child 19-23 years of age attend school full-time for less than five months during the year?	_____	_____
9) Did you receive any income from any legal proceedings, cancellation of student loans, unemployment, or other indebtedness during the year? If yes, provide details.	_____	_____
10) Did you make any gifts during the year directly or in trust exceeding \$15,000 per person?	_____	_____
11) Did you have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country?	_____	_____
12) Were you the grantor, transferor or beneficiary of a foreign trust?	_____	_____
13) Were you a resident of, or did you have income from, more than one state during the year? If so, provide details.	_____	_____
14) _____ _____	_____	_____

	YES	NO
16) Do you want any overpayment of taxes applied to next year's estimated taxes?	_____	_____
17) Did you and your family receive any advance premium tax credits? 1. If yes, enclose Form 1095-A, <i>Health Insurance Marketplace Statement</i> .	_____	_____
18) Do you want any federal or state refund deposited directly into your bank account? If yes, enclose a voided check. a. Do you want any balance due directly withdrawn from this same bank account on the due date? b. Do you want next year's estimated taxes withdrawn from this same bank account on the due dates?	_____ _____ _____	_____ _____ _____
19) Do either you or your spouse have any outstanding child or spousal support payments or federal debt?	_____	_____
20) If you owe federal or state tax upon completion of your return, are you able to pay the balance due?	_____	_____
21) Do you expect a large fluctuation in your income, deductions or withholding next year? If yes, provide details.	_____ _____	_____ _____
22) Did you receive any distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution (Form 1099R)?	_____	_____
23) If you received an IRA distribution, which you did not roll over, provide details (Form 1099R).	_____ _____	_____ _____

	YES	NO
27) Did you “convert” IRA funds into a Roth IRA? If yes, provide details (Form 1099R).	_____	_____
28) Did you receive any disability payments this year? Did you have any taxable distributions from an ABLE account?	_____	_____
29) Did you receive tip income not reported to your employer?	_____	_____
30) Did you sell or purchase a principal residence or other real estate? If yes, provide settlement sheet (HUD-1) and Form 1099-S.	_____	_____
31) Did you collect on any installment contract during the year? Provide details.	_____	_____
32) Did you receive tax-exempt interest or dividends not reported on Forms 1099-INT or 1099 -DIV?	_____	_____
33) During this year, do you have any securities that became worthless or loans that became uncollectible?	_____	_____
34) Did you receive unemployment compensation? If yes, provide Form 1099-G.	_____	_____
35) Did you receive, or pay, any Alimony during the year? If yes, provide details.	_____	_____
36) Did you have any casualty or theft losses during the year? If yes, provide details.	_____	_____
37) Did you have foreign income, pay any foreign taxes, or file any foreign information reporting or tax return forms? Provide details.	_____	_____
38) Did you, or do you plan to contribute before April 15, 2023, to a traditional IRA, or Roth IRA for last calendar year? If yes, provide details (note that some states may have earlier due dates, such as ME or MA).	_____	_____
39) Did you, or do you plan to contribute before April 15, 2023 to a health savings account (HSA) for last calendar year? If yes, provide details.	_____	_____
40) Did you receive any distributions from an HSA? If so, provide details.	_____	_____
41) Has the IRS, or any state or local taxing agency, notified you of changes to a prior year’s tax return? If yes, provide copies of all notices or correspondence received.	_____	_____
42) Are you aware of any changes to your income, deductions, and credits reported on any prior years’ returns?	_____	_____
43) Did you purchase gasoline, oil, or special fuels, for non-highway use vehicles?	_____	_____

	YES	NO
44) Did you purchase an energy-efficient or other new vehicle? If yes, provide purchase invoice.	_____	_____
45) Were either you or your spouse eligible to participate in an employer's health insurance or long-term care plan?	_____	_____
46) If you, or your spouse, have self-employment income, do you want to make a retirement plan contribution?	_____	_____
47) Did you acquire any "qualified small business stock"?	_____	_____
48) Were you granted or did you exercise any stock options? If yes, provide details.	_____	_____
49) Were you granted any restricted stock? If yes, provide details.	_____	_____
50) Did you pay any household employee over age 18 wages of \$1,800 or more? 1. If yes, provide copy of Form W-2 issued to each household employee. 2. If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees?	_____ _____ _____	_____ _____ _____
51) Did you surrender any U.S. savings bonds?	_____	_____
52) Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?	_____	_____
53) Did you realize a gain on property which was taken from you by destruction, theft, seizure, or condemnation?	_____	_____
54) Did you start a business?	_____	_____
55) Did you purchase rental property? If yes, provide settlement sheet (HUD-1).	_____	_____
56) Did you acquire or dispose of any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide Schedule K-1 that the Organization has issued to you.	_____	_____
57) Do you have records to support travel, entertainment, or gift expenses? The law requires that adequate records be maintained for travel, entertainment, and gift expenses. The documentation should include amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s).	_____	_____
58) Has your will or trust been updated within the last three years? If yes provide copies.	_____	_____
59) Did you incur expenses as an elementary or secondary educator? If so, how much?	_____	_____

	YES	NO
60) Did you make any energy-efficient improvements (remodel or new construction) to your home?	_____	_____
61) Can the IRS and state tax authority discuss questions about this return with the preparer?	_____	_____
62) Did you make any large purchases or home improvements?	_____	_____
63) Did you pay real estate taxes on your principal residence? If so, how much?	_____	_____
64) Have you been a victim of identity theft in prior years? If you have a federal IP PIN, please contact us.	_____	_____

ESTIMATED TAX PAYMENTS MADE

	FEDERAL		STATE (NAME):	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year overpayment				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

WAGES, SALARIES, AND OTHER EMPLOYEE COMPENSATION

Enclose all Forms W-2.

PENSION, IRA, AND ANNUITY INCOME

Enclose all Forms 1099-R.

		YES	NO
1)	Did you receive a Lump Sum distribution from your employer?	_____	_____
2)	Did you “convert” a Lump Sum distribution into another plan or IRA account?	_____	_____
3)	Did you transfer IRA funds to a Roth IRA this year?	_____	_____
4)	Have you elected a Lump Sum treatment for any retirement distributions after 1986?		
		Taxpayer	_____
		Spouse	_____

SOCIAL SECURITY BENEFITS RECEIVED

Enclose all 1099 SSA Forms.

INTEREST INCOME - Enclose all Forms 1099-INT and statements of tax-exempt interest earned.
If not available, complete the following:

TSJ*	Name of Payor	Banks, S&L, Etc.	U.S. Bonds, T-Bills	Tax-Exempt	
				In-State	Out-of-State
	Early Withdrawal Penalties				

*T = Taxpayer S = Spouse J = Joint

INTEREST INCOME (Seller-Financed Mortgage)

Name of Payor	Social Security Number	Address	Interest Received

DIVIDEND INCOME - Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.
If not available, complete the following:

TSJ*	Name of Payor	Ordinary Dividends	Qualified Dividends	Capital Gain Distributions	Non Taxable	Federal Tax Withheld	Foreign Tax Withheld

*T = Taxpayer S = Spouse J = Joint

MISCELLANEOUS INCOME - List and enclose related Forms 1099 or other forms.

Description	Amount
State and local income tax refund(s)	
Alimony received	
Jury fees	
Finder's fees	
Director's fees	
Prizes	
Gambling winnings (W2-G)	
Trustee fees	
Other miscellaneous income	

INCOME FROM BUSINESS OR PROFESSION – SCHEDULE C

Who owns this business? ☐ Taxpayer ☐ Spouse ☐ Joint

Principal business or profession _____

Business name _____

Business taxpayer identification number _____

Business address _____

Method(s) used to value closing inventory:

____ Cost ____ Lower of cost or market ____ Other (describe) _____ N/A ____

Accounting method:

____ Cash ____ Accrual ____ Other (describe) _____

	YES	NO
1) Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach explanation.	_____	_____
2) Did you deduct expenses for the business use of your home? If yes, complete office in home schedule provided in this organizer.	_____	_____
3) Did you materially participate in the operation of the business during the year?	_____	_____
4) Did you pay any health insurance premiums or long-term care premiums?	_____	_____
5) Was all of your investment in this activity at risk?	_____	_____
6) Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price, and original cost.	_____	_____
7) Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices.	_____	_____
8) Was this business still in operation at the end of the year?	_____	_____
9) List the states in which business was conducted and provide income and expense by state. _____		

	YES	NO
10) Provide copies of certification for employees of target groups and associated wages qualifying for Work Opportunity Tax Credit.	_____	_____
11) Did you make any payments during the year that would require you to file Form(s) 1099? If yes, did you file Form(s) 1099?	_____	_____
12) Did you have employees? If yes:	_____	_____
1. Provide copies of all Federal and State payroll reports including Forms W-2/W-3, 840 & 841.	_____	_____
2. Do you have a Health Reimbursement Arrangement or otherwise reimburse your employees for medical expenses or health insurance premiums?	_____	_____
3. Do you have less than 50 full-time equivalent employees?	_____	_____
4. Do you pay an average wage of less than \$50,000?	_____	_____
5. Do you pay at least half of the employee's health insurance premiums?	_____	_____
6. Provide a copy of Form 1094-C, if applicable.	_____	_____

Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

INCOME AND EXPENSES (Schedule C)

Description	Amount
Part I –Income	
Gross receipts or sales	
Returns and allowances	
Other income (List type and amount.)	
Part II - Cost of Goods Sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (Do not include salary paid to yourself.)	
Materials and supplies	
Other costs (List type and amount.)	
Inventory at end of year	
Part III – Expenses	
Advertising	

Description	Amount
Bad debts from sales or services	
Car and truck expenses (Complete Auto Expense Schedule on Page 26)	
Commissions and fees	
Depletion	
Depreciation and Section 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans and amounts for owner)	
Employee retirement contribution (other than owner)	
Self employed owner:	
a. Health insurance premiums	
b. Retirement contribution	
c. State income tax	
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
Office expense	
Rent or lease:	
a. Vehicles, machinery, and equipment	
b. Real Estate or Other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (Enclose copies of payroll tax returns.) Do not include state income tax.	
Travel, meals, and entertainment:	
a. Travel	
b. Meals and entertainment	
Utilities	

Description	Amount
Wages (Enclose copies of Forms W-3/W-2.)	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (List type and amount.)	

OFFICE IN HOME

To qualify for an office in home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer's business and for your employer's convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business Percentage

I. DEPRECIATION

	Date Placed in Service	Cost/Basis	Method	Life	Prior Depreciation
House					
Land					
Total Purchase Price					
Improvements (Provide details)					

II. EXPENSES TO BE PRORATED:

Mortgage interest	_____
Real estate taxes	_____
Utilities	_____
Property insurance	_____
Other expenses - itemize	_____

III. EXPENSES THAT APPLY DIRECTLY TO HOME OFFICE:

Telephone	_____
Maintenance	_____
Other expenses - itemize	_____

CAPITAL GAINS AND LOSSES - Enclose all Forms 1099-B (with supplemental year end brokerage statements) and 1099-S with HUD-1 closing statements). Complete the following schedule if no statements are available and provide all transaction slips for sales and purchases.

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)*

**If you have questions regarding the taxable status of any gain or loss please contact our office.*

Enter any sales **NOT** reported on Forms 1099-B and 1099-S:

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)*

**If you have any questions regarding gain or loss please contact our office.*

SALE/PURCHASE OF PERSONAL RESIDENCE

Provide closing statements (HUD-1) on purchase and sale of old residence and purchase of new residence.

Description	Amount

For sale of personal residence, did you own and live in it for two of the five years prior to sale?

RENTAL AND ROYALTY INCOME – Complete a separate schedule for each property.

1) Description and location of property: _____

2) Type of property:	Personal	Yes _____	No _____
Residential rental _____	use?		
Commercial rental _____			
Royalty _____			
Self-rental _____			
Other-Describe _____			

If personal use yes:

1. Number of days the property was occupied by you, a member of your family, or any individual not paying rent at the fair market value. _____
2. Number of days the property was not occupied. _____
If not occupied, was it available for rent during this time? Yes _____ No _____
3. How many days was the property rented during the year? _____

- 3) Did you actively participate in the operation of the rental property during the year? Yes _____ No _____
 1. Were more than half of personal services that you or your spouse performed during the year performed in real property trades? Yes _____ No _____
 2. Did you or your spouse perform more than 750 hours of services during the year in real property trades or businesses? Yes _____ No _____
- 4) Did you make any payments during the year that would require you to file Form(s) 1099? Yes _____ No _____
If yes, did you file the Form(s) 1099? Yes _____ No _____

Income:	Amount		Amount
Rents received		Royalties received	
Expenses:			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes		Other (itemize)	

If this is the first year we are preparing your return, provide depreciation records.

If this is a new property, provide the closing statement. (HUD-1)

List below any improvements or assets purchased during the year.

Description	Date placed in service	Cost

If the property was sold during the year, provide the closing statement. (HUD-1)

INCOME FROM PARTNERSHIPS, ESTATES, LLCs, TRUSTS, AND S CORPORATIONS

Enclose all Schedules K-1 received to date. Also list below all Schedules K-1 not yet received:

Name	Source Code*	Federal ID #

**Source Code: P = Partnership/LLC E = Estate/Trust S = S Corporation*

CONTRIBUTIONS TO RETIREMENT PLANS

	TAXPAYER	SPOUSE
Are you covered by a qualified retirement plan? (Y/N)		
Do you want to make the maximum deductible IRA contribution? (Y/N)		
IRA payments made for this return	\$	\$
IRA payments made for this return for nonworking spouse	\$	\$
Do you want to make an IRA contribution even if part or all of it may not be deducted? (Y/N) If yes, provide copy of latest Form 8606 filed.		
Have you made or do you want to make a Roth IRA contribution? (Y/N) If yes, provide Roth IRA payments made for this return.	\$	\$
Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution? (Y/N)		
Keogh/SEP/SIMPLE IRA payments made for this return	\$	\$
Date Keogh/SIMPLE IRA Plan established		

ALIMONY PAID

Name of Recipient(s) _____

Social Security Number(s) of Recipient(s) _____

Amount(s) Paid \$ _____

If a divorce occurred this year, enclose a copy of the divorce decree and property settlement.

MEDICAL AND DENTAL EXPENSES (PLEASE NOTE THAT MEDICAL EXPENSES MUST EXCEED 10% OF ADJUSTED GROSS INCOME TO BE DEDUCTIBLE). HEALTH INSURANCE PREMIUMS AND MEDICAL EXPENSES PAID WITH PRE-TAX DOLLARS (CAFETERIA PLANS, HEALTH SAVINGS ACCOUNTS, ETC.) ARE NOT DEDUCTIBLE.

Description	Amount
Premiums for health and accident insurance including Medicare	
Long-term care premiums: Taxpayer \$ Spouse \$	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses	
Hospitals, clinics, laboratories	
Eyeglasses / corrective surgery	
Ambulance	
Medical supplies / equipment	
Hearing aids	
Lodging and meals	
Travel	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on home care expenses)	
Other	
Insurance reimbursements received	

Were any of the above expenses related to cosmetic surgery? Yes_____ No _____

DEDUCTIBLE TAXES

Description	Amount
State and local income tax payments made this year for prior year(s).	
Real estate taxes: Primary residence	
Secondary residence	
Other	
Personal property or ad valorem taxes	
Sales tax on major items (auto, boat, home improvements, etc.)	
Other sales taxes paid (if applicable)	
Intangible tax	
Other taxes (itemize)	
Foreign tax withheld (may be used as a credit)	

INTEREST EXPENSE

Mortgage interest (enclose Forms 1098)

Payee*	Property**	Amount

*Include address and social security number if payee is an individual.

**Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc.

If any mortgage or equity loan was not used to buy, build, or improve your principal or second residence, please describe how the proceeds were used.

Unamortized points on residence refinancing

Date of Refinance	Loan Term		Total Points

Student loan interest

Payee	Amount

Investment interest not reported on Schedules A, C, or E

Payee	Investment Purpose(stocks, land , etc)	Amount

Business interest not reported on Schedules C, or E

Payee	Business Purpose	Amount

CONTRIBUTIONS

Cash contributions, for which you have receipts, canceled checks, etc. NOTE: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

Donee	Amount	Donee	Amount

Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls

Supplies

Meals & entertainment

Other (itemize)

Automobile mileage _____

\$ _____

\$ _____

\$ _____

\$ _____

Other than cash contributions (enclose receipt(s)):

Organization name and address			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV determined			

For contributions over \$5,000, include copy of appraisal and confirmation from charity.

Automobile Expenses - Complete a separate schedule for each vehicle.

Vehicle description _____	Total business miles _____
Date placed in service _____	Total commuting miles _____
Cost/Fair market value _____	Total other personal miles _____
Lease term, if applicable _____	Total miles this year _____

Average daily round trip commuting
distance _____

Actual expenses (*Omit if using mileage method)

Gas, oil* _____	Taxes and tags _____
Repairs* _____	Interest _____
Tires, supplies* _____	Parking _____
Insurance* _____	Tolls _____
Lease payments* _____	Other _____

Did you acquire, lease or dispose of a vehicle used for business during this year? Yes _____ No _____

If yes, enclose purchase and sales contract or lease agreement.

Did you use the above vehicle in this business less than 12 months? Yes _____ No _____
If yes, enter the number of months _____.

Do you have another vehicle available for personal purposes? Yes _____ No _____

Do you have evidence to support your deduction? Yes _____ No _____

Is the evidence written? Yes _____ No _____

CHILD CARE EXPENSES/HOME CARE EXPENSES

Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old in order to enable you to work or attend school on a full-time basis? Yes _____ No _____

Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents? Yes _____ No _____

If the response to either of the questions above is yes, complete the following information:

Names(s) of dependent(s) for who services were rendered.

List individuals or organizations to who expenses were paid during the year (services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for social security purposes).

Name and Address	ID#	Amount	If Under 18

If payments of \$1,800 or more during the tax year were made to an individual, were the services performed in your home? Yes _____ No _____

EDUCATIONAL EXPENSES

Did you or any other member of your family pay any post-secondary educational expenses this year? Yes _____ No _____

If yes complete the following and provide Form 1098-T from school:

Student Name	Institution	Grade/Level	Amount Paid	Date Paid

Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 Plan? Yes _____ No _____
If yes, how much? \$_____ Submit 1099-Q