



**friedman kannenberg**  
and company pc

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January 2, 2024

Dear Client:

Friedman, Kannenberg & Company, P.C. is pleased to provide you with the professional services described below. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

**Scope of Engagement:** We will prepare your federal and home state income tax returns for the 2023 tax year. We will also prepare any other state income tax returns that you identify and authorize us to prepare. We will prepare your tax returns based on information and representations you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

Because our firm is relying on the accuracy and completeness of the information you provide to prepare the tax returns, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns, harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

**Client Responsibilities:** We will provide you with an income tax organizer or tax questionnaire to help you gather and document the information we will need to prepare your income tax returns. We ask that you complete the tax organizer/questionnaire and provide us with all original supporting tax information (i.e. Forms W-2, 1099's, etc.), including all worldwide income.

You are responsible for determining your state or local tax filing obligations with any state or local tax authority, including, but not limited to, income, franchise, sales, use, or property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon reading the completed tax organizer, it comes to our attention that you may have an obligation to file additional income tax returns, we will notify you of this. If you ask us to prepare these returns, we will confirm this in a letter and detail the additional charges for this service.

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. Based on the information which you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include electronic FinCEN Report 114 (which replaced Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR)). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, there may be an additional charge for this preparation.

You are responsible for complying with any other country's reporting requirements. We have no responsibility to discuss these issues with you. If you have specific questions regarding your tax filing obligations, please contact us to schedule an appointment to discuss your concerns.

**Business (Schedule C), Rental (Schedule E) and Farming (Schedule F):** You confirm to us that all business income is reported, that your personal expenses are segregated from business expenses and all expenses including, but not limited to, meals, travel, vehicle use, gifts, and related expenses for your business are supported by necessary records

required by the Internal Revenue Service ("IRS"). At your request, we are available to answer your questions and advise you on the types of records required.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for your reported income, credits and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it if needed to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

The law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact us.

Oral advice received may be based on general business concepts not your specific situation and should not be relied upon. We would not recommend relying on any advice unless it is provided in writing.

**Filing Deadlines and Extensions:** The original due date for filing your income tax returns is **April 15, 2024**. It may become necessary to apply for an extension of time to file your tax returns if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. **If you are unable to complete and return the tax organizer or questionnaire with all of the required documentation by March 15, 2024, to allow for the timely preparation of your tax returns, you must contact us and request we apply for an extension of the filing deadline on your behalf.** Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. All taxes owed are due by the original filing due date (**April 15, 2024**). Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

**You have final responsibility for your income tax returns. For electronic filing, you (and your spouse) must verify, sign and return to us a completed Form 8879, IRS e-file Signature Authorization, and if applicable, a state equivalent authorization form before we can file your returns electronically. If you are mailing your income tax return, check them carefully for accuracy before signing and mailing.**

**CPA Firm Responsibilities:** We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns from last year. If your marital status has changed, or if you want to change your filing status, or you have questions about your filing status, please contact us immediately.

We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the laws and other supportable positions. In those instances, we will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative which you select after having considered the information provided by us. Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that it is more likely than not that the position will be held to be the correct position upon examination by taxing authorities. If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case the position must be formally disclosed on Form 8275 or 8275-R, which form would be filed as part of the return. If we do not believe there is a reasonable basis for the position, either the position cannot be taken or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us and hold us harmless as to those penalties.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these additional services. Our engagement does not include any procedures designed to discover fraud, theft or other irregularities, should any exist.

Tax planning services are available and, if requested, will be billed to you at our standard hourly rates. Please understand, FKCo is not obligated to inform you of every possible tax incentive. However, during the course of

preparing the tax returns identified above, we may bring to your attention certain available tax credits and saving strategies for you to consider as possible means of reducing your income taxes. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

**Examination of Returns:** This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement letter for that specific purpose. You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

**Fees and Billings:** Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses as incurred. Hourly rates range from \$125 to \$400 per hour depending on the individual(s) assigned to the engagement. The fee is based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent on the availability, quality, and completeness of your records. Our invoice is due upon receipt of your tax package.

You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis. In the event your records are not submitted in a timely manner or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct any problems or to expedite the preparation of your tax returns. If this occurs, we will contact you to discuss the matter and the anticipated delay in completing our engagement prior to rendering further services.

**Revision of Returns:** Should a tax return require revision after completion through no fault of Friedman, Kannenberg & Company, P.C., revision fees will apply.

**Privacy Policy:** In accordance with the Federal Trade Commission rule, *Privacy of Consumer Financial Information*, we are required to inform you of our policy regarding privacy of client information. Please refer to our website [www.fkco.com](http://www.fkco.com) for complete details of our privacy policy. A copy of our privacy policy will be sent to you upon request.

**Joint Return:** If the income tax returns we prepare in connection with this engagement are joint returns, and because you will each sign those returns, you are each our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning the preparation of your returns. We will require, however, that any request for documents or other information be communicated to us in written form. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf. Absent a contrary written instruction in the future, from either or both of you, we will communicate with either or both of you.

**Termination and Other Terms:** We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter. In such case, Friedman, Kannenberg & Company, P.C. will not be responsible for any tax, interest or penalties that the taxing authorities may levy against you for failure to file or for failure to file your returns on a timely basis. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

**Record Retention:** Our record retention policy requires us to return all original records and documents that you have given us at the conclusion of the engagement. Your records are the primary backup and support for your tax returns. Our records and files are our property and are not a substitute for your own records. Our firm destroys our engagement files and workpapers after a period of 7 years. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

**Other Terms:** All services performed in connection with the preparation of your income tax returns will be performed in our office located in Farmington, Connecticut. You agree that the courts of the State of Connecticut have jurisdiction over the parties and all disputes between us, and we agree to submit all disputes to the Hartford Superior Court, which is the proper and most convenient venue for resolution. You also agree that the laws of the State of Connecticut shall govern all such disputes.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

In performing our services, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We require all of our third-party vendors to do the same.

You acknowledge and accept the fact that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

We appreciate the opportunity to be of service to you. Please sign and date this engagement letter and return it to us with your pertinent tax documents and income tax organizer or tax questionnaire to acknowledge your agreement with its terms. It is our policy to initiate services after we receive the signed copy of this engagement letter from you.

Very truly yours,



Friedman, Kannenberg & Company, P.C.

ACCEPTED BY:

\_\_\_\_\_  
Taxpayer signature

\_\_\_\_\_  
Spouse signature

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

*By checking the box, I authorize FKCo to charge the credit card for the invoice balance after receipt of the signed e-filing form (form 8879).*

Credit Card # : \_\_\_\_\_ Exp: \_\_\_\_\_ Code: \_\_\_\_\_

Name on Credit Card # : \_\_\_\_\_ Billing zip code: \_\_\_\_\_



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January 2, 2024

Dear Client:

Your privacy is important to us and we are required by law to comply with specific data-sharing regulations. Please read the following privacy policy before moving forward.

We collect nonpublic information (NPI) about you and your household or business from various sources, including:

- Interviews regarding your tax circumstances
- Organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income and other tax-related data
- Tax-related documents you provide that are required for processing tax returns, such as Form W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions
- Electronic tools and applications used to collect, store, reconcile and compile such information
- Any other documents you provide to us to assist in the preparation of your tax return

We do not disclose any nonpublic personal information about our clients, prospective clients or former clients to anyone, except as requested by our clients in writing or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about this privacy policy, please ask to speak with our President, Donald A. Kannenberg, Jr., or our Secretary, Alan M. Friedman, prior to proceeding.

Thank you,

*Friedman, Kannenberg & Company, P.C.*

Friedman, Kannenberg & Company, P.C.



### Business Mileage Worksheet

**Rules:**

Use the following three scenarios to determine how many miles you can deduct. **Keep in mind the following statement: in general, commuting to work is not deductible and ALL travel must be supported with documents that show an amount, date, place, and reason for travel—such as bills, invoices, or receipts.**

- **If you have an office or regular place of business outside your home**, you may not deduct miles commuting to and from work. You may, however, deduct mileage driven to a *temporary work place* and mileage to and from different work locations; i.e. clients’ businesses, onsite work, or other offices; during the day. A temporary work place is a location driven to for less than one year or less than 35 times a year.
- **If you have an office in your home that qualifies for a home office deduction**, all of your business-related mileage is deductible. A qualifying home office must be your primary place of business.
- **If you work out of your home, but do not qualify for the home office deduction**, the distance between your home and your first stop and between your last stop and your home are nondeductible commuting miles.

**Tools:**

The following tools might be of help if you need to reconstruct your mileage: Day planner, calendar, appointment book, Quickbooks printouts, Mapquest or Google Maps.

**Sampling:**

You cannot deduct amounts that you approximate or estimate; however, if you make routine trips, you may record the exact mileage once and use that mileage for multiple trips. Routine trips must be properly documented.

**List:**

Besides when routine trips can be supported, the IRS requires a complete daily travel log to support a business mileage deduction. Use the list below and the tools listed above to try to reconstruct your miles. Documentary support needs to be made available for all miles driven.

Total miles driven for the entire year \_\_\_\_\_. Commuting to a regular place of business \_\_\_\_\_.

Work-Related Trips	Miles	Number of times	Total
Misc. errands			
Temporary work location			
Advertising / promo trips			
Business / professional meetings			
Business meals			
Education			
Pickup / delivery			
Supply purchase trips			
Bank trips			
Client visits			
Post office			
Other local trips			
Out of town trips (list city):			

Signature \_\_\_\_\_

Date \_\_\_\_\_

Total Business Miles \_\_\_\_\_



The following questions pertain to the 2023 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

Yes No

Did your marital status change? . . . . .

If Yes, please provide your name as it currently stands on file with the Social Security Administration. \_\_\_\_\_

Are you married? . . . . .

If Yes, do you and your spouse want to file separate returns? . . . . .

If No, are you in a domestic partnership, civil union, or other state-defined relationship? . . . . .

Dependents:

Were there any changes in dependents from the prior year? . . . . .

Note: Include non-child dependents for whom you provided more than half the support. \_\_\_\_\_

Did you or your spouse pay for child care while you or your spouse worked or looked for work? If Yes, please provide expense documentation. . . . .

Are any of your dependents required to file a tax return? . . . . .

If Yes, would you like FKCO to prepare the tax return? . . . . .    
If not, please provide us with a copy of their tax return.

Do you have any children under age 18 with unearned income more than \$1,250? . . . . .

Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,250? . . . . .

Did you adopt a child or begin adoption proceedings in 2023? . . . . .

Healthcare:

Did you obtain healthcare coverage through the Marketplace? . . . . .

If Yes, include all Forms 1095-A so any advance premium tax credit can be properly reconciled.

If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment? . . . . .

Did you or your spouse have any transactions pertaining to a health savings account (HSA)? . . . . .

If you received a distribution from an HSA, include Form 1099-SA and Form 5498.

How much did you directly contribute to your HSA (NOT through your paycheck)? \_\_\_\_\_

Did you fund your HSA through your employer? . . . . .

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan or long-term care plan at another job? . . . . .

If Yes, how many months were you covered? \_\_\_\_\_

Type Notes Below:



Education:

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? If Yes, please provide Form 1098-T. . . . .                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse pay any student loan interest? If Yes, please provide Form 1098-E. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? . . . . .                    | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, include all Forms 1099-Q. . . . .  |                          |                          |
| If Yes, were the amounts withdrawn used for qualified tuition expenses? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you, your spouse, or your dependents receive student loan forgiveness? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |

Deductions and Credits:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| Did you or your spouse make any cash charitable contribution to a qualified charitable organization? If Yes, please provide acknowledgment letter from the organization. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less. . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse incur any casualty or theft losses? If Yes, please provide documentation. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse incur any casualty or loss attributable to a federally declared disaster? If Yes, please provide documentation. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? If Yes, please provide a copy of the bill of sale. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells? If Yes, please provide the invoice showing the cost of the equipment. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters? If Yes, please provide the invoice showing the cost of the equipment . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |

Type Notes Below:





Investments:

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| Did you or your spouse have any debts canceled, forgiven or refinanced? If Yes, please provide Form 1099-C. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse start, purchase, or sell a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? If Yes, please comment below. . . . .                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse buy or sell any cryptocurrency, such as bitcoin? If Yes, please provide detailed documentation for each transaction. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse sell, exchange, or purchase any real estate (aside from your primary residence)? If Yes, include closing statements. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse sell any securities not reported on Form 1099-B? If Yes, please provide documentation. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |

Retirement or Severance:

- |  |                          |                          |
|--|--------------------------|--------------------------|
| Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse roll any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan into a Roth IRA? . . . . .                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse turn age 72 and have money in an IRA or other retirement account without taking any distribution? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse make a qualified charitable distribution (QCD) directly from an IRA? If Yes, please provide documentation and exclude QCD from the charitable contributions list. . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse receive deferred, retirement or severance compensation? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, enter the date received (Mo/Da/Yr). _____  |                          |                          |

Personal Residence:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| Did your address change? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, provide the new address and date residency began below.   |                          |                          |
| If Yes, did you move to a different home because of a change in the location of your job? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse claim a homebuyer credit for a home purchased in 2008? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

Type Notes Below:



Yes No

Are your total mortgages on your first and/or second residence greater than \$750,000? . . . . .  
If Yes, provide the principal balance and interest rate at the beginning and end of the year.

Beg: Interest Rate: \_\_\_\_\_ Balance: \_\_\_\_\_ End: Interest Rate: \_\_\_\_\_ Balance: \_\_\_\_\_

Did you or your spouse take out a home equity loan? . . . . .

Did you or your spouse have an outstanding home equity loan at the end of the year? . . . . .  
If Yes, provide the principal balance and interest rate at the beginning and end of the year.

Beg: Interest Rate: \_\_\_\_\_ Balance: \_\_\_\_\_ End: Interest Rate: \_\_\_\_\_ Balance: \_\_\_\_\_

Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? . . . . .

Did you or your spouse refinance your home mortgage? If Yes, please provide the closing statement. . . . .

**Sale of Your Home:**

Did you sell your home? If Yes, include Form 1099-S, the closing statement for both the sale and original purchase, and documentation of any improvements made during ownership. . . . .

Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? . . . . .

Did you or your spouse ever rent out the property sold? . . . . .

Did you or your spouse ever use any portion of the home for business purposes prior to the sale? . . . . .

Have you or your spouse sold another principal residence within the last two years? . . . . .

At the time of the sale, the residence was owned by the:  Taxpayer  Spouse  Both

**Gifts:**

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$17,000 to any individual? If Yes, please provide details. . . . .

Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? . . . . .

Did you or your spouse make any gifts to a trust for any amount? . . . . .

Do you or your spouse have a life insurance trust? . . . . .

Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? . . . . .

Did you or your spouse forgive any indebtedness to any individual, trust or entity? . . . . .

**Type Notes Below:**



Foreign Matters:

Yes No

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? . . . . .

Did you or your spouse have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country? . . . . .

If Yes, please provide the bank name, account number, and maximum balance in USD during the year. \_\_\_\_\_

Did you or your spouse create or transfer money or property to a foreign trust? . . . . .

Did you or your spouse own any other foreign financial assets (i.e. real estate, business interests, etc.) . . . . .

Miscellaneous:

Did you or your spouse pay any household employees in excess of \$1,000 in any quarter, or \$2,600 during the year for domestic services performed in or around your home? . . . . .

Did you or your spouse receive unreported tip income of \$20 or more in any month? . . . . .

Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness? . . . . .

If you or your spouse were a K-12 education provider during the year, how much did you spend on unreimbursed classroom expenses? \_\_\_\_\_

Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? If Yes, please send a copy of the notice if you haven't previously provided to us. . . . .

Business Owners:

Did you take advantage of any tax credit programs? i.e. R&D, electric vehicle, etc.    
If Yes, please provide more details and documentation.

Did you receive Form 1099-K? If Yes, can you provide that document and tell us what it was for?

Did you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act (BOI Annual Report)? If not sure, check here...

State Tax Credits:

Did you contribute to a state sponsored 529 Plan (i.e. CHET) in the current year? If Yes, please provide amounts contributed per dependent. \_\_\_\_\_

Did you take advantage of any state or local tax credit programs? (i.e Property Tax Credit, Renter's Credit, Donation Credit Program) If Yes, please provide any documentation including receipts so we can report this for you.

Type Notes Below:



2023

# Personal Information

**Taxpayer:**

First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Occupation \_\_\_\_\_ Date of Birth (Mo/Da/Yr) \_\_\_\_\_ Date of Death (Mo/Da/Yr) \_\_\_\_\_  Does not expire

Driver's License or State-Issued ID Number \_\_\_\_\_ Expiration Date (Mo/Da/Yr) \_\_\_\_\_ Issue Date (Mo/Da/Yr) \_\_\_\_\_ State \_\_\_\_\_

Driver's License  State-Issued ID  No Identification

**Spouse:**

First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Occupation \_\_\_\_\_ Date of Birth (Mo/Da/Yr) \_\_\_\_\_ Date of Death (Mo/Da/Yr) \_\_\_\_\_  Does not expire

Driver's License or State-Issued ID Number \_\_\_\_\_ Expiration Date (Mo/Da/Yr) \_\_\_\_\_ Issue Date (Mo/Da/Yr) \_\_\_\_\_ State \_\_\_\_\_

Driver's License  State-Issued ID  No Identification

**Contact Information:**

Street Address \_\_\_\_\_ Apartment Number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP or Postal Code \_\_\_\_\_

Foreign Province or County \_\_\_\_\_

Foreign Country \_\_\_\_\_

Taxpayer Daytime/Work Phone \_\_\_\_\_ Taxpayer Evening/Home Phone \_\_\_\_\_ Taxpayer Foreign Phone \_\_\_\_\_

Taxpayer Cell Phone \_\_\_\_\_ Taxpayer Fax Number \_\_\_\_\_

Spouse Daytime/Work Phone \_\_\_\_\_ Spouse Evening/Home Phone \_\_\_\_\_ Spouse Foreign Phone \_\_\_\_\_

Spouse Cell Phone \_\_\_\_\_ Spouse Fax Number \_\_\_\_\_

Taxpayer Email Address \_\_\_\_\_

Spouse Email Address \_\_\_\_\_

Preferred Method of Contact \_\_\_\_\_  Yes  No

May the IRS or other taxing authority discuss the return with the preparer? .....

Is the taxpayer claimed as a dependent on someone else's tax return? .....

Taxpayer		Spouse	
Yes	No	Yes	No

Are you considered legally blind per IRS regulations? .....

Do you want to contribute to the Presidential Election Campaign Fund? .....

Are you a U.S. citizen or Green Card holder? .....

**Personal Identification Numbers:**

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply.

TS	State	City	Code	PIN

### Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.

**Additional Information/Questions For Your Tax Preparer**