

INDIVIDUAL TAX PLANNER FOR 2023 RETURNS

TAXPAYER

First & Middle _____
Last Name _____
Social Security # _____
Occupation _____
Birth Date _____ Blind? ☐
Telephone: (Home) _____
Telephone: (Cell) _____
Email _____
Street Address _____

City _____ State _____ Zip Code _____ County _____

New to our firm ☐ Yes ☐ No If yes, please provide a copy of your previous year tax return at time of appointment

Have you received any notice from the IRS or state revenue department within the past year? ☐ Yes ☐ No *Please provide*

Marital status in 2023 Single ☐ Married ☐ Head of Household ☐ Married/ Separate ☐ Divorce final by 12/31/18? ☐

Did your marital status change during 2023? ☐ Yes ☐ No

Did your address change during 2023? ☐ Yes ☐ No

Did you move in 2023? ☐ Yes ☐ No

SPOUSE

First & Middle _____
Last Name (*If Different*) _____
Social Security # _____
Occupation _____
Birth Date _____ Blind? ☐
Telephone: (Home) _____
Telephone: (Cell) _____
Email _____

State of Prior residence ____ Date of Move _____
Are you a widow or widower with dependent children living with you? ☐ Yes ☐ No
If yes, enter date spouse died _____

DEPENDENTS

Dependents Name (First, MI, Last)	Birth Date	Social Security Number (Required)	Relationship	Full time Student
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Did any of the children have income above \$1,000 for the year? ☐ Yes ☐ No Do any of the children have a disability? ☐ Yes ☐ No
Is it anticipated that a different taxpayer would seek to claim a child listed above as their dependent for tax year 2023? ☐ Yes ☐ No

DIRECT DEPOSIT OF REFUND

Do you want any refund direct deposited into your bank account? ☐ Yes ☐ No *Please attach a voided check or fill out the following information:*

Name of Bank _____ Type of Account: *Checking* ☐ *Savings* ☐

Routing Transit Number (9 digit #) _____ Account Number _____

If you have an overpayment of 2023 taxes, do you want the overpayment to (Choose one):

☐ Apply to 1st quarter 2024. Refund balance. ☐ Apply to all 2024 estimates. ☐ Refund all. Do not apply to 2024.

QUESTIONS — ALL TAXPAYERS

"You" refers to both taxpayer and spouse — enter "?" if unsure about a question.

LIFESTYLE & TAXES

- ☐ Yes ☐ No Did you receive any Unemployment payments in 2023? *Please provide 1099G*
- ☐ Yes ☐ No Did you receive any 1099K forms from Venmo, Paypal or other company in 2023? *Please Provide forms*
- ☐ Yes ☐ No Did you pay or receive alimony in 2023? *Paid/Received \$ _____ Recipient's SS# _____*
- ☐ Yes ☐ No Was the divorce final on or before 12/31/18? What was the final date of the divorce? _____
- ☐ Yes ☐ No Did you have health insurance for you, your spouse, and all dependents for the **entire year**?
- ☐ Yes ☐ No Did you purchase health insurance through a public exchange? **Please provide form 1095A, Very important!**
- ☐ Yes ☐ No Do you make payments on student loans? *Please provide forms 1099E*
- ☐ Yes ☐ No Will there be any significant changes in income or deductions next year, such as retirement?
- ☐ Yes ☐ No Did you pay anyone for domestic services in your home?
- ☐ Yes ☐ No Did you purchase a new energy-efficient car, truck, or van? *Please provide sales contract*
- ☐ Yes ☐ No Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?
- ☐ Yes ☐ No Are you a member of the military? If yes, were you deployed in a combat zone? ☐ Yes ☐ No
- ☐ Yes ☐ No Were you a citizen of or live in a foreign country, or receive income from a foreign investment or bank account?
- ☐ Yes ☐ No Would you like to allow your tax preparer or another person to discuss your return with the IRS?

CHILDREN & EDUCATION

- ☐ Yes ☐ No Were any children born or adopted in 2023?
- ☐ Yes ☐ No Were any children attending college? *Year in college? _____ Please supply all 1099T/B forms*
- Did you pay for child or dependent care so you could work or go to school?
- Please provide all provider statements, including address, phone and tax ID for provider*
- Do you have any children who earned more than \$2,000 of investment income? ☐ Yes ☐ No

INVESTMENTS

- ☐ Yes ☐ No Did you, or will you, contribute any money to an IRA for 2023? Amount _____ from Jan 1 - Apr 15, 2024 _____
- ☐ Yes ☐ No Did you roll over any amounts from a retirement account in 2023? *Please provide documents*
- ☐ Yes ☐ No Did you sell or transfer any stock or sell rental or investment property? *Please provide 1099- year end statement*
- ☐ Yes ☐ No Did you have any investments become worthless or were you a victim of investment theft in 2023?
- ☐ Yes ☐ No Were you granted, or did you exercise, any employee stock options during 2023? *Please provide documents*

DEDUCTIONS

- ☐ Yes ☐ No Did you pay any interest on a loan for a boat or RV that has living quarters?
- ☐ Yes ☐ No Did you pay sales taxes on a major purchase in 2023, such as a vehicle, boat, or home?
- ☐ Yes ☐ No Did you incur any loss on property from a qualified disaster in 2023?

BUSINESS

- ☐ Yes ☐ No Did you work from a home office or use your car for business? *Please provide breakdown on costs for home office*
- ☐ Yes ☐ No Did you receive any income from an installment sale?
- ☐ Yes ☐ No Do you own a business or an interest in a partnership, corporation, LLC, farming activities, or other venture?
- ☐ Yes ☐ No Do you own a rental property? Receive rent from someone in your home?

HOME

- Do you rent or own your home? ☐ Rent ☐ Own
- ☐ Yes ☐ No Did you purchase or sell a main home during the year? *If yes, provide closing statement.*
- ☐ Yes ☐ No Did you refinance a mortgage or take a home equity loan? *Provide closing statement*
- ☐ Yes ☐ No Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?
- ☐ Yes ☐ No Did you make any new energy-efficient improvements to your home?

STATE INFORMATION ☐ Full-year resident ☐ Part-year resident ☐ Non-resident

States of residence during 2023 and dates if not California _____ School district _____ County _____

ESTIMATED TAX PAYMENTS DURING 2023

FEDERAL		STATE	
<u>DATE PAID</u>	<u>AMOUNT</u>	<u>DATE PAID</u>	<u>AMOUNT</u>
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____

SALARIES AND WAGES (Form W-2)

Did you receive any wages on form W-2 ☐ Yes ☐ No Please provide all W-2 forms from all employers?

PENSION, IRA DISTRIBUTIONS, ANNUITIES (FORM 1099R)

Did you receive any Pensions, IRA or Annuity Distributions? ☐ Yes ☐ No Please provide all 1099 forms received

MISCELLANEOUS INCOME (FORMS 1099 MISC, SSA, 1099-G)

State Income Tax Refunds ☐ Yes ☐ No Social Security Income — Taxpayer ☐ Yes ☐ No Social Security Income — Spouse ☐ Yes ☐ No
Unemployment Compensation ☐ Yes ☐ No Unemployment Compensation — Spouse ☐ Yes ☐ No Please provide form 1099-G
Lottery and Gambling Winnings ☐ Yes ☐ No Awards, jury duty, other income not listed above ☐ Yes ☐ No Please provide W2-G

INTEREST & DIVIDEND INCOME

Did you receive interest or dividends from banks and brokerage firms in 2023? ☐ Yes ☐ No

Please enter all pertinent 2023 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms. Please provide a copy of your year-end consolidated statements provided to you.

SALES AND EXCHANGES**PROPERTY ACQUISITIONS AND SALES**

Did you buy or sell any Real Property or any other assets in 2023? ☐ Yes ☐ No

If property was acquired or sold during 2023, please provide escrow docs and property tax forms. For other assets and improvements please list on a separate sheet.

CAPITAL GAINS AND LOSSES

Did you buy or sell any stocks, securities, commodities, or any other appreciable items in 2023? ☐ Yes ☐ No

Did you buy and/or sell any digital coin in 2023? ☐ Yes ☐ No Please provide your year-end consolidated statement.

Provide information about sales of stock, real estate, or other property, along with Year-end consolidated statements or Forms 1099-B, 1099-S, and other supporting statements.

Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds from Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
- Often, “transfers” of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is considered. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

ITEMIZED DEDUCTIONS

MEDICAL EXPENSES

Prescription Drugs and Medicines \$ _____

Doctors and Dentists \$ _____

Hospitals and Labs \$ _____

Prosthetic Appliances/ Supplies \$ _____

Glasses \$ _____

Ambulance \$ _____

Hearing Aid \$ _____

Health Insurance Premiums Paid \$ _____

Long-Term Care Premiums Paid \$ _____

Other \$ _____

Medical Travel (Miles) # _____

TAXES

Real Estate tax on your residence \$ _____

Real Estate tax on other real estate \$ _____

Personal prop. tax on boat, plane, etc \$ _____

DMV Fees – Deductible portion only \$ _____

State and local sales tax paid \$ _____

Sales tax paid on vehicle, or craft \$ _____

INTEREST PAID

Mortgage interest on your home and qualified second home, including 1st and 2nd mortgages and home equity loans:

Institution _____ \$ _____

Institution _____ \$ _____

Mortgage interest on your residence paid to an individual \$ _____

Individual Name _____

Social Security Number _____

Address _____

Phone _____

POINTS

Did you pay Points from refinancing your residence? Please provide your escrow closing statement.

CONTRIBUTIONS (RECEIPTED)

A receipt is required for contributions in excess of \$250

Contributions by cash or check. Please list donations of \$250 or greater individually. Provide letters for donations > \$250

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

Volunteer Expenses \$ _____

Charitable Travel (Mile) # _____

Non-Cash Contributions (*If over \$500, please attach a list showing items donated, date given, date purchased, purchase price, and market value at the date of gift.*)

_____ \$ _____

If less than \$500, show total \$ _____

MISCELLANEOUS DEDUCTIONS

Qualified Educator Expenses \$ _____

Gambling Losses \$ _____

Repayment of income (List/ Provide docs).. \$ _____

Alimony paid to: _____

Recipient's SSN: _____ Total \$ _____

CASUALTY LOSSES

Attach all pertinent details including police reports, appraisals, insurance reimbursements, etc.

List Federal Disaster area _____

Date of loss _____ Explain type of loss _____

Amount of Casualty Loss \$ _____

BUSINESS INCOME AND EXPENSES

Name of Business _____ EIN No. _____

Address of Business _____ Type of Trade or Business _____

Did you "materially participate" in the operation of this business during 2023? ☐ Yes ☐ No

Please Provide all 1099 forms received for income. This includes 1099NEC, 1099K from credit cards, Venmo, Square, etc.

Material participation occurs if you are involved in the operations of the business on regular, continuous, and substantial basis.

Did you pay any vendors or contractors more than \$600? ☐ Yes ☐ No Did you prepare 1099 forms ☐ Yes ☐ No *Please provide*

Please list new equipment placed in service this year on separate sheet.

INCOME

Sales\$ _____

Credit Card Sales (Provide form 1099K)\$ _____

Commissions Received\$ _____

ERC Credit received? Amount Received\$ _____

Date received (If applicable)\$ _____

COST OF GOODS SOLD

Beginning Inventory\$ _____

Purchases\$ _____

Labor\$ _____

Materials and Supplies\$ _____

Other Costs\$ _____

Ending Inventory\$ _____

TRAVEL EXPENSES

Air, Boat, Rail Fares\$ _____

Meals & Lodging\$ _____

Local Transportation\$ _____

Parking\$ _____

MEALS

Meals\$ _____

EXPENSES

Advertising\$ _____

Dues and subscriptions\$ _____

Freight/ Shipping\$ _____

Insurance\$ _____

Interest\$ _____

Laundry and Uniforms\$ _____

Legal and Professional fees\$ _____

Office Supplies\$ _____

Pension Plan, Admin & Educ. Costs\$ _____

Rent\$ _____

Repairs and Maintenance\$ _____

Seminars and Conventions\$ _____

Supplies\$ _____

Taxes - Business\$ _____

Telephone\$ _____

Utilities\$ _____

Wages- Provide 941 and all forms\$ _____

Any Computer or equipment purchases in 2023? ☐ Yes ☐ No

Please provide list including date of purchase and price paid

OFFICE IN HOME

List expenses below only if you operate your business exclusively from a home office

Total square feet of residence\$ _____

Square feet used for business\$ _____

Utility expenses\$ _____

Insurance\$ _____

Date of Purchase\$ _____

Repairs, maintenance\$ _____

Other\$ _____

Rent amount\$ _____

AUTOMOBILE EXPENSES

Did you acquire or dispose of an automobile or vehicle used for business in 2023?

☐ Yes ☐ NoDo you have adequate or sufficient written evidence to justify these deduction? ☐ Yes ☐ No

Starting Mileage in 2023? _____ Ending Mileage? _____

	<u>CAR "1"</u>	<u>CAR "2"</u>
Description of Vehicle.....	_____	_____
Date of purchase of automobile(s) used for business.....	____/____/____	____/____/____
Purchase price of automobile(s) used for business.....	\$ _____	\$ _____
Total miles driven during the year (if more than one car – itemize).....	# _____	# _____
Business mileage in 2023	# _____	# _____

ACTUAL AUTOMOBILE EXPENSES DURING THE YEAR

Gasoline, Oil.....\$ _____	DMV \$ _____
Repairs\$ _____	Interest on auto loan. \$ _____
Tires, Supplies\$ _____	Auto Lease Payments..... \$ _____
Insurance\$ _____	Other \$ _____
Miscellaneous\$ _____	Parking Fees \$ _____
Employers' reimbursements for above expenses..... \$ _____	
Are reimbursements included on W-2's? <input type="checkbox"/> Yes <input type="checkbox"/> No	

MINISTRY INCOME**Are you or your spouse exempt from Social Security Self-employment tax on ministry income with Form 4361****approved?.....** ☐ Yes ☐ No

	<u>TAXPAYER</u>	<u>SPOUSE</u>
Salary (<i>Do not include housing allowance, medical, pension, or TSA contributions</i>)	\$ _____	\$ _____
Housing Allowance (<i>Not included in salary</i>)	\$ _____	\$ _____
Fair Rental Value of church owned parsonage.....	\$ _____	\$ _____
Honoraria (<i>weddings, funerals, etc.</i>)	\$ _____	\$ _____
Book, music or other royalties	\$ _____	\$ _____
Utilities Allowance (<i>only if paid directly by the church</i>)	\$ _____	\$ _____
Social Security Allowance (<i>if not included in salary</i>)	\$ _____	\$ _____
Auto Expense Allowance (<i>if not included in salary</i>)	\$ _____	\$ _____
Ministry Expense Allowance (<i>if not included in salary</i>)	\$ _____	\$ _____

MINISTRY HOUSING EXPENSES

Please check:

☐

Homeowner

☐

Renter

☐

Church provides housing

Home operating costs which you incurred during 2023..... \$ _____

Include

rent, total mortgage payments, insurance, property taxes, utilities, phone base rate, furniture, appliances, cleaning supplies, repairs, lawn care, costs for acquiring, improving, and maintain your primary residence. DO NOT include food and maid service, costs for a vacation home or cabin, or the portion of your primary residence used for business purposes such as day care, rental, etc.

Fair Rental Value of your home, including furnishings and appurtenances, such as a garage, plus utilities..... \$ _____

If home was purchased or sold during the year, check here and provide a copy of the closing escrow statement

UNREIMBURSED PROFESSIONAL/EMPLOYMENT EXPENSES

List only those expenses which were not reported to church/employer under an Accountable Reimbursement Plan

	<u>TAXPAYER</u>	<u>SPOUSE</u>		<u>TAXPAYER</u>	<u>SPOUSE</u>
Professional/Liability Insurance	\$ _____	\$ _____	Telephone long distance	\$ _____	\$ _____
Business Interest (Auto, etc.)	\$ _____	\$ _____	Professional dues/Credential fee	\$ _____	\$ _____
Legal and Professional Services	\$ _____	\$ _____	Tithe required to district in order to maintain affiliation	\$ _____	\$ _____
Office Expense	\$ _____	\$ _____	Continuing Education	\$ _____	\$ _____
Equipment Maintenance	\$ _____	\$ _____	Seminars/Conferences/Prof. growth	\$ _____	\$ _____
Supplies for preaching, teaching	\$ _____	\$ _____	Meeting expenses	\$ _____	\$ _____
Books & Publications	\$ _____	\$ _____	Vestments: purchase & cleaning	\$ _____	\$ _____
Business gifts (limit \$25/recipient)	\$ _____	\$ _____	Job seeking expenses	\$ _____	\$ _____
Travel away from home overnight: (Lodging, fares, registration, etc.)	\$ _____	\$ _____	Hired services	\$ _____	\$ _____
Business Meals & Entertainment: (Home light refreshments & meals, potlucks, restaurants)	\$ _____	\$ _____	Other	\$ _____	\$ _____
			Other	\$ _____	\$ _____

Did you purchase a new computer, or other equipment >\$250? Please list below

<u>DATE</u>	<u>DESCRIPTION</u>	<u>BUS. % OF USE</u>	<u>TAXPAYER</u>	<u>SPOUSE</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

ACCOUNTABLE REIMBURSEMENT PLAN

- I reported my auto and ministry expenses to the church under an Accountable Reimbursement Plan ☐ Yes ☐ No
- My automobile expenses were reimbursed:
 - at the 2023 federal standard mileage rate of 65.5¢ per business mile ☐ Yes ☐ No
 - at a rate or manner other than 65.5¢ per business mile ☐ Yes ☐ No
- I returned to the church any unused prepaid expense allowance ☐ Yes ☐ No

RENT AND ROYALTY INCOME

DESCRIPTION

Property 1 _____

Property 2 _____

Property 3 _____

Did you pay any vendors or contractors more than \$600? ☐ Yes ☐ No Please provide copies of your 1099 forms if prepared.

	<u>PROPERTY 1</u>	<u>PROPERTY 2</u>	<u>PROPERTY 3</u>
RENTS RECEIVED	_____	_____	_____
EXPENSES			
Advertising	_____	_____	_____
Association Dues	_____	_____	_____
Auto (Miles).....	# _____	# _____	# _____
Cleaning & Maintenance	_____	_____	_____
Commissions/Management Fees	_____	_____	_____
Gardening.....	_____	_____	_____
Insurance	_____	_____	_____
Legal & Professional Fees	_____	_____	_____
License & Permits	_____	_____	_____
Mortgage Interest (Paid to Banks)	_____	_____	_____
Other Interest.....	_____	_____	_____
Painting & Decorating	_____	_____	_____
Pest Control.....	_____	_____	_____
Plumbing & Electrical	_____	_____	_____
Repairs	_____	_____	_____
Supplies	_____	_____	_____
Taxes – Property.....	_____	_____	_____
Telephone	_____	_____	_____
Utilities	_____	_____	_____
Other – _____	_____	_____	_____
Other – _____	_____	_____	_____
Other – _____	_____	_____	_____

CHILD AND DEPENDENT CARE CREDIT

You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit. If dependent care costs are deducted from your pay at work, please provide closing pay check stub for 2023. Please provide annual statement from the provider.

During 2023, how many dependents were cared for by the following providers? Provide the statements for each ... _____

Were any of the following expenses paid by your employer? ☐ Yes ☐ No

If yes, enter amount \$ _____ .

PLANNING FOR 2024

Do you expect a change in income or expenses, tax withholding, employment location, marital status or number of exemptions for 2024 that will cause you to increase or decrease your 2024 estimated tax payments over last year Yes ☐ No ☐

If yes, describe these changes: _____

PRIVACY POLICY

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates.

Under our policy, all information we obtain about you will be provided by you or obtained with your permission. Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

TAX RETURN PREPARATION

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Returns will be processed upon receipt of all signature forms (8879) and payment of fees. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

An email will be provided to you with a login invitation to our secure client portal. Follow the directions and all client documents can be uploaded to the portal for preparation. Your signature and client return copy can be viewed and retrieved from the portal when preparation is completed.

CONTACT US

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions • Sale or purchase of a residence or other real estate
- Significant change in income or deductions • Retirement
- Job change • Notice from IRS or other revenue department
- Marriage • Divorce or separation
- Attainment of age 59½ or 72 • Self-employment
- Sale or purchase of a business • Charitable contributions of property in excess of \$5,000