

2023 INDIVIDUAL TAX ORGANIZER



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Engagement Letter for Tax Preparation Services

Client(s) Name: _____

This letter confirms the terms of our tax engagement and clarifies the nature and extent of the professional services that we will provide.

Preparation: We will prepare the following **Individual Tax** returns:

Federal - Tax Year(s) _____ State(s) / Tax Year(s) _____

We will prepare the following **Business Tax / Estate / Trust** Returns:

Federal - Form / Tax Year(s) _____ State(s) /Tax Years _____

This engagement pertains only to the listed tax year(s), and our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of. This engagement does not apply to services related to an audit of the return by a government agency, additional correspondence with a government agency, or other services that may be required after filing of your returns. We are available under the terms of a separate engagement letter to provide Audit Services or a nexus study that will enable us to determine whether any other state tax filings are required. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it for us. We will render such bookkeeping assistance as we find necessary for the preparation of the income tax returns at an additional charge when necessary to properly prepare the return. You must review the return carefully before signing to make sure the information is correct. Our work does not include any procedures designed to discover defalcations or other irregularities, such as fraud or embezzlement, should any exist.

You agree to furnish all information that is necessary for the preparation of the above tax returns and are responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. You are responsible for disclosing any foreign accounts that may trigger a filing requirement. You are also responsible for maintaining sufficient documentation to substantiate all items of income and deduction claimed, including travel and entertainment expenses. We recommend that you provide photocopies or digital copies of all tax documents to prevent any loss of data. T.M. Tax Practices, LLC will not be responsible for lost originals. T.M. Tax Practices, LLC conducts business via the U.S. Postal Service unless you request otherwise, and will not be responsible for any lost or stolen documents.

Requirement to File Electronically: We are required by law to file most income tax returns electronically. If your return cannot be filed electronically, or you request a waiver from the electronic filing requirement, we may require your approval and signature on a waiver document. In this case we will supply you with copies of the tax return(s) and instructions on how to file.

Fees & Payment: Our fees will be based upon the complexity of your tax return(s), time required, as well as out-of-pocket costs and processing and handling fees. If you request an estimate, we will give you a non-binding estimate based upon your representations about the complexity of your tax return(s). We make every effort to hold fees to the amount of your estimate. Because unforeseen or changed circumstances might affect this original fee estimate, your actual fees may exceed the original fee estimate. It is our policy to notify you as soon as practical when the fees exceed the original fee estimate.

T.M. Tax Practices, LLC reserves the right to ask for a retainer, based on the estimated price of the tax return. If the cost of preparation exceeds the retainer, the difference must be paid before we file your returns. Any excess will be refunded. If a retainer is required but not paid, services will be terminated. If a retainer is not required, we require full payment of preparation fees before we file your returns. Payment information is required prior to the commencement of preparation of the tax return. However, you will be notified prior to payment processing.

Liability: You agree that T.M. Tax Practices, LLCs' liability hereunder for damages, unless caused by our gross negligence or willful misconduct, shall not exceed the total amount paid for the services described herein. This shall be your exclusive remedy. If you should receive a notice from a taxing authority, you must provide a copy within 30 days of the date on the first notice. In the event of an examination or other government contact, we are available for a fee to represent you upon request.

Document Retention: It is our policy to retain work papers related to this engagement for seven years. Upon the expiration of the seven-year period, you agree that we shall be free to destroy our work papers. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. You should retain the tax records related to the current year's tax returns, including any receipts, statements or other supporting documentation, for at least seven years after it was filed, since any additional assessments are usually made during this period. Once your return(s) is (are) completed, you will be given a copy for your records.

Privacy Notice: As your service provider, we collect information provided by you from your tax organizer, worksheets, documents, computer data files and discussions. It may also include information provided to us at your request by brokerage houses and banks, and information that we develop as part of the engagement. We are committed to the safekeeping of your confidential information and we maintain physical and electronic safeguards to protect your information. We are required to keep all information about our engagement confidential. We will not disclose any information about you unless we have your approval as required by law, even if you are no longer a client. If you would like your records released to a third party, such as a mortgage lender, you must provide us a signed disclosure statement in a timely manner. A copy of our disclosure statement can be found on our website.

Confidentiality Assurance, But Not Attorney-Client Privilege: Information you provide will be kept confidential. However, our discussions are not protected by any form of attorney-client privilege. We will advise you to consult with an attorney at any time we feel it may be appropriate.

Jurisdiction: Notwithstanding anything contained herein, both T.M. Tax Practices, LLC and you agree that regardless of where you are domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into in our office located in Clark County, Nevada USA, and Clark County, Nevada, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Nevada.

Agreement: If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below. We want to express our appreciation for this opportunity to work with you and sincerely appreciate your engagement in this matter.

_____ Date _____ Date _____
Client signature *Spouse signature (if applicable)*

Individual Organizer Checklist

The tax organizer has been designed to help in the collection and organization of information necessary to prepare your income tax returns. The information requested will assist us in preparing your return in the most efficient and timely manner possible. Because this is the information we will be using to prepare and file your tax returns with the IRS (and applicable state taxing agency), please verify it is complete and accurate before submitting.

In addition to completing the organizer, there are documents we will need to prepare your taxes. Below is a standard list of items to help you get started in gathering the necessary documents we will need to prepare your taxes:

- Completed Organizer (*See Below)**
- Prior Year Tax Return** - If you are a first-time tax client, please provide a copy of your last previously filed tax return.
- Bookkeeping Records** - If you use a bookkeeping system please provide us with the year-end profit & loss statement, balance sheet, and general ledger rather than completing the income and expense information within the organizer.
- Income Statements** - (i.e. W-2, 1099, K-1, Closing Statements: HUD)
- Expense Statements** (i.e. 1098, Purchase Statement: HUD)
- Other** - Please include any other documents you may deem necessary

***The organizer will indicate where there are additional documents we require. Please be sure to upload those documents as well for items applicable to you.**

If there are questions or sections you are not sure about, please note them and we will discuss them before finalizing and filing your return(s). When your organizer is complete and you have compiled the above information, please return via our secure client portal. For your security, we can only accept information provided through our secure client portal. Please contact us if you require other arrangements to provide your information.

Credit Card Authorization Form

Please complete all fields. Payment information must be obtained prior to the commencement of work. However, payment will not be processed until the tax return(s) have been prepared and prior to filing. You may request a quote for tax preparation services prior to the commencement of work. You may cancel this authorization at any time by contacting us. This authorization will remain in effect until canceled.

Credit Card Information	
Card Type:	<input type="checkbox"/> MasterCard <input type="checkbox"/> Visa <input type="checkbox"/> Discover <input type="checkbox"/> Amex
Cardholder Name (as shown on card):	_____
Card Number:	_____
Expiration Date (mm/yy):	_____ CVV: _____
Cardholder ZIP Code (from credit card billing address):	_____

By signing below I authorize T.M. Tax Practices, LLC to charge the above credit card for agreed upon services.

- I would like to add Audit Protection* for an additional \$75.00. I understand that this amount will be added to my tax preparation fees at the time of billing. By not checking the box I am opting out of Audit Protection which means that all audit or correspondence services will be billed at \$250.00 per hour.

Cardholder Signature

Date

**Audit Protection includes representation by a licensed professional to assist you with a covered federal or state income tax audit or notice. This is limited to tax returns prepared by T.M. Tax Practices, LLC. In addition, Audit Protection does not provide legal assistance nor representation before Federal or State courts, including Tax Court.*

2023 Tax Organizer Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of Birth
Taxpayer				
Spouse				
Name of person to whom all information should be addressed, if not the taxpayer				
Street address, city, state, and ZIP				
	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				
Taxpayer email				
Spouse email				

Filing status at the end of 2023

Single Married Widowed - If widowed and your spouse died after December 31, 2021, enter the date of death _____

Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2023? _____

Yes No

Are you or your spouse blind?

Are you or your spouse disabled?

Are you or your spouse a full-time student?

Do you or your spouse want to designate \$3 to go to the Presidential Election Campaign Fund?

At any time during 2023 did you:

(a) receive (as a reward, award, or payment for property or service) a digital asset?

(b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID

Driver's license State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Spouse's type of photo ID

Driver's license State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals

Healthcare Coverage Questionnaire

Name:

SSN:

Healthcare Information

Member of Household for Healthcare Purposes	Covered the Entire Year	Covered Less than 12 Months	No Healthcare Coverage at All

YES NO

- Did anyone other than you or your spouse pay for healthcare coverage for anyone listed above?
- Did you pay for healthcare coverage for anyone not listed above?

If you had coverage for any part of the year:

Where was the policy obtained?

- Employer Medicare Medicaid Marketplace (Exchange) Other

If you didn't have coverage part or all of the year:

Answer YES if the following applies to any member of the household

- Was your previous insurance policy canceled in 2023?
- Was coverage offered by your employer or your spouse's employer?
- Are you a member of a federally recognized Indian tribe?
- Are you eligible for services through an Indian healthcare provider?
- Are you a member of a healthcare sharing ministry?
- Did you live in the United States the entire year?
- Are you enrolled in TRICARE?
- Did you apply for CHIP coverage?
- Do any of the following apply to you? Do NOT indicate which one.
- Became homeless
 - Evicted in the past six months, or facing eviction or foreclosure
 - Received a shut-off notice from a utility company
 - Recently experienced domestic violence
 - Recently experienced the death of a close family member
 - Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property
 - Filed for bankruptcy in the last six months
 - Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt
 - Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member

Income

Name:

SSN:

Wages & Salaries

Provide all copies of Form W-2

TS	Employer Name	2023 Federal Wages

Retirement

Provide all copies of Form 1099-R

TS	Payer Name	2023 Distribution

- Yes No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?
- Yes No Did you use any of the distributions for disaster relief?

Other Income and Adjustments

Name: _____

SSN: _____

Other Income

	2023 Taxpayer	2023 Spouse
Social Security Benefits (attach Forms 1099-SSA)	_____	_____
Railroad Retirement Benefits (attach Forms 1099-RRB)	_____	_____
State income tax refund (attach Forms 1099-G)	_____	_____
Alimony received Divorce or separation date _____ Amount _____	_____	_____
Unemployment compensation (attach Forms 1099-G)	_____	_____
Unemployment compensation repaid in 2023	_____	_____
Gambling winnings (attach Forms W2-G)	_____	_____
Alaska Permanent Fund	_____	_____
Jury duty pay	_____	_____
ABLE distributions	_____	_____
Scholarships or grants not reported on Form W-2	_____	_____
Other income: _____	_____	_____
_____	_____	_____
_____	_____	_____

Adjustments

	2023 Taxpayer	2023 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)	_____	_____
Contributions made to a Health Savings Account (HSA)	_____	_____
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents	_____	_____
Alimony paid Name _____ SSN _____ Divorce or separation date _____	_____	_____
Name _____ SSN _____ Divorce or separation date _____	_____	_____
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K	_____	_____
Contributions made to an Individual Retirement Account (IRA)	_____	_____
Contributions made to a Roth IRA	_____	_____
Interest paid on a student loan	_____	_____
Other adjustments: _____	_____	_____

Schedule A - Itemized Deductions

Name:

SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work)
Amount above that is for Medicare premiums
Long-term care premiums (you)
Long-term care premiums (your spouse)
Long-term care premiums (dependents)
Mileage driven for medical purposes
Out of pocket medical & dental expenses
Doctor, dental, etc
Prescription medicines
Glasses & contacts
Hearing aids
Medical equipment & supplies
Hospital services
Laboratory services
Nursing services
Other
Other

Taxes Paid

State and local income taxes
General sales tax (vehicle, boat, home, etc.)
Real estate taxes
Personal property taxes
Auto registration taxes not deductible for state
Other taxes (list)

Interest Paid

Home mortgage interest paid (attach Form 1098)
Some of your home mortgage loan was not used to buy, build, or improve your home.
Home mortgage interest paid to an individual
Paid to:
Name
Address
City, State, ZIP
SSN or EIN
Points not reported on Form 1098
Investment interest

Charitable Contributions

Donations to charity
Church
Boy or Girl Scouts
Goodwill
Red Cross
Salvation Army
United Way
Veterans
Hospital
University
Other
Miles driven for charitable purposes

Other Miscellaneous Deductions

Amortizable bond premiums
Federal estate tax
Gambling losses
Impairment-related work expenses
Claim repayments
Unrecovered pension investments
Loss from other activities from Schedule K-1
Ordinary loss debt instrument
Excess deduction on termination

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer
Safety equipment, tools, & supplies
Uniforms
Protective clothing (shoes, hardhats, glasses, etc.)
Dues to professional organizations
Books & subscriptions
Other
Union dues
Tax preparation fees
Other nonpersonal expenses related to taxable income
Safe deposit box fees
Investment expenses not entered elsewhere
Other
Home equity interest

Schedule C - Profit or Loss from Business

Name:

SSN:

General Business Information

TS Professional product or service Employer ID number

Business name

Business address, city, state, ZIP

Accounting Method: Cash Accrual Other (specify)

This business started or was acquired during 2023. This business was disposed of during 2023.

Select if this business is for:

Professional gambler Newspaper delivery and you are under 18 years of age
Exempt Notary income A clergy

Yes No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this business.
If "Yes," did you file Forms 1099 for the individuals?
Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
If "Yes," was any portion of the loan forgiven in 2023?

Income

Table with 2 columns for 2023 and 2 rows: Gross receipts or sales, Other income; Returns & allowances

Expenses

Table with 2 columns for 2023 and 2 rows for each expense category: Advertising, Car & truck expenses, Commissions & fees, Contract labor, Depletion, Employee benefit programs, Insurance (other than health), Interest - mortgage, Interest - other, Legal & professional services, Office expenses, Pension & profit-sharing plans, Rent or lease (vehicles, machinery, & equipment), Rent (other business property); Repairs & maintenance, Supplies, Taxes & licenses, Travel, Total meals, Utilities, Wages, Family health coverage payments for taxpayer, spouse or dependents, Other expenses (list)

Cost of Goods Sold

Table with 2 columns for 2023 and 2 rows: Inventory at beginning of year, Materials & supplies; Purchases, Other costs; Cost of personal use items, Inventory at end of year; Cost of labor, There was a change in inventory method.

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name:

SSN:

General Property Information

TSJ _____
Property description _____
Address, city, state, ZIP _____

Select the property type

- Single family residence, Multi-family residence, Vacation / short-term rental, Commercial, Land, Royalties, Self-rental, Other

Number of days property was rented _____ Number of days property was used for personal use _____

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied _____

- This property was placed in service during 2023. Yes No
This property was disposed of during 2023.
This property is your main home or second home.
This property was owned as a qualified joint venture.
Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.
If "Yes," did you file Forms 1099 for the individuals?

Income

2023 2023
Rent income _____ Royalties from oil, gas, mineral, copyright or patent _____

Expenses

Table with 3 columns: Expense Category, Rental Unit Expenses, Rental and Homeowner Expenses. Rows include Advertising, Auto & travel, Cleaning & maintenance, Commissions, Insurance, Legal & professional fees, Management fees, Mortgage interest, Other interest, Repairs, Supplies, Taxes, Utilities, Depletion, Other expenses.

If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.
If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

Expenses Related to Business

Name:

SSN:

Auto Expense

Name of business vehicle is used for _____

Description of vehicle _____ Date vehicle was placed in service _____

- Yes No Was this vehicle available for use during off-duty hours?
Yes No Do you have evidence to support your deduction?
Was another vehicle available for personal use?
If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2023

Business Other
Commuting

Expenses

Garage rent Repairs
Gas Tires
Insurance Tolls
Licenses Lease addback
Oil Other expenses
Parking fees
Rental fees
Interest
Property tax

Business Use of Home

Name of business home is used for _____

What is the total square footage of your home that was used regularly and exclusively for business? _____

What is the total square footage of your home? _____

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? _____

How many hours per day was the area used? _____

[] The daycare facility was in operation for the entire year

Table with 3 columns: Expenses, Office expenses, Home expenses. Rows include Mortgage interest, Real estate taxes, Excess mortgage interest, Excess real estate taxes, Insurance, Rent, Repairs & maintenance, Utilities, Other expenses.

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Other Information

Name:

SSN:

Health Savings Account

TS _____

The taxpayer's coverage is under a high-deductible health plan for:

Taxpayer only Family

2023

HSA contributions made for 2023 _____

Total distributions from all HSAs during 2023 _____

Distributions included above that were rolled over into another account _____

Qualified medical expenses paid using HSA distributions _____

Education Expenses Provide all copies of Form 1098-T

Student name _____

Student name _____

Type of Expense	Amount	Type of Expense	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Student name _____

Student name _____

Type of Expense	Amount	Type of Expense	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Job-related Moving Expenses

TSJ _____

Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

2023

Number of miles from old home to old workplace _____

Number of miles from old home to new workplace _____

Expenses to transport and store household goods and personal effects _____

Travel and lodging expenses while traveling to your new home _____

2023

Additional Information for 2023

Name:

SSN:

Please provide any additional information, or questions you may have, pertaining to the preparation of your 2023 tax return.

Empty box for providing additional information or questions.