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December 2023

Dear Prospective Client:

Once again, tax season is upon us. I know the last couple of years have been frustrating, to say the least, but I think we can all agree that each day we can choose to emerge stronger. I hope you and your family have found this to be true. As the year is brought to a end, it is now time to complete our planning for 2022, start gathering and organizing the information to properly complete your 2022 income tax return and jump into planning for 2023.

To assist you in meeting these objectives, we have included a checklist for you to complete and a memo highlighting many of the important changes in the tax laws that may affect you. As you go through the checklist, please keep the following in mind:

1. If any information does not apply to you or is incorrect, simply cross it out or make any necessary corrections.
2. Please be as detailed as possible. Keep in mind that the more information you supply and the better prepared you are, the more accurate your return will be and the greater chance we have to save your tax dollars.
3. If you have any questions or need assistance in completing the checklist, please don't hesitate to contact us.

Tax planning continues to become much more complex and requires an examination of facts and circumstances. The tax laws continue to become increasingly complicated, so it is important that we work as a team to save you the most tax dollars possible. If you need further assistance in personal and/or business planning, we offer a broad range of tax, accounting, computer, and financial services and would gladly discuss this with you.

We are looking forward to working with you in the coming months. We wish you and yours a safe holiday season and a prosperous new year.

Sincerely,



Neil S. Kahn  
Neil S. Kahn, P.C.  
Certified Public Accountants

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QUESTIONS

If any of the following items pertain to you or your spouse for the year 2023, check the appropriate box and include all pertinent details and statements.

PERSONAL INFORMATION

Did your address change?..... YES NO  
[ ] [ ]

New Address: \_\_\_\_\_  
\_\_\_\_\_

Current telephone numbers:

Home \_\_\_\_\_

Work (Taxpayer) \_\_\_\_\_

Work (Spouse) \_\_\_\_\_

Cell (Taxpayer) \_\_\_\_\_

Cell (Spouse) \_\_\_\_\_

E-Mail Address \_\_\_\_\_

E-Mail Address \_\_\_\_\_

What is your date of birth? \_\_\_\_\_

What is your spouse's date of birth? \_\_\_\_\_

Did your marital status change during the year?..... [ ] [ ]

Drivers License: (If renewed during the year, please update)

Taxpayer [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Issue Date [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Expiration Date [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Issuance State [ ] [ ] [ ]

Spouse [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Issue Date [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Expiration Date [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Issuance State [ ] [ ] [ ]

Did your banking information change from last year?..... [ ] [ ]

Financial Institution: \_\_\_\_\_

Routing number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Checking number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Savings number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

GENERAL

YES NO

- Do you wish to designate \$3 to the Presidential Election Campaign Fund?..... [ ] [ ]
- Does your spouse wish to designate \$3 to the Presidential Election Campaign Fund?..... [ ] [ ]
- Were you notified by the Internal Revenue Service or other taxing agency of changes to a prior year's return?..... [ ] [ ]

ELECTRONIC FUNDS

If you are entitled to a refund, do you want the taxing authorities to direct deposit this refund?..... [ ] [ ]

If so, please provide:

Percentage to checking	
Percentage to savings	
Total	100%

- If a payment is due with the filing of your tax return, would you like to use electronic funds withdrawal?..... [ ] [ ]
- If yes, this will occur on April 15<sup>th</sup> unless you choose another date. Would you like a different withdrawal date?..... [ ] [ ]
- If you are required to make estimated tax payments, would you like to use electronic funds withdrawal?..... [ ] [ ]

DEPENDENTS

- Are there any changes in dependents from the prior year? [ ] [ ]
- Are any of your dependents filing their own tax return or have over \$1,250.00 of unearned income?..... [ ] [ ]
- Are you claiming dependent children that did not live with you?..... [ ] [ ]

PURCHASES, SALES AND DEBT

- Did you sell, purchase or exchange any real estate during the year? If yes, attach closing statements..... [ ] [ ]
- Did you refinance the mortgage on your personal residence or take out a home-equity loan in 2023?..... [ ] [ ]  
If yes, attach closing statements.
- Did you have uncollectible debts or securities that became totally worthless during the year?..... [ ] [ ]
- Did you sell any property in 2023 for which you will receive payments in future years?..... [ ] [ ]
- Did you have any debts cancelled, forgiven, or refinanced during the year?..... [ ] [ ]
- Did you purchase any rental property or acquire an interest in a partnership or S corporation during 2023? [ ] [ ]
- Did you sell any rental property or an existing interest in a partnership or S corporation during the year?..... [ ] [ ]
- Did you start a new business during the year?..... [ ] [ ]

RETIREMENT PLANS

YES NO

- Did you receive any money from a pension plan, profit-sharing plan, or IRA during the year?..... [ ] [ ]
- Have you or your spouse established a self-employed retirement plan for which contributions are deductible? [ ] [ ]
- Did you or your spouse set up a Coverdell (educational) IRA during 2023 for anybody?..... [ ] [ ]
- Did you make any contributions to an education savings or 529 Plan account? ..... [ ] [ ]
- Do you or your spouse presently own an IRA?..... [ ] [ ]
- Did you or your spouse withdraw monies from an IRA to purchase a principle residence, pay for education expenses, or to pay medical expenses?..... [ ] [ ]
- Did you contribute or do you plan to contribute to a ROTH IRA this year?..... [ ] [ ]
- If so, how much? \_\_\_\_\_

OTHER INCOME

- Did you receive any Social Security benefits?..... [ ] [ ]  
Attach Form 1099-SSA.
- Did you receive any disability payments this year?..... [ ] [ ]
- Did you receive any money from educational savings plans? [ ] [ ]  
Attach Form 1099-Q.
- Did you receive any monies from third party payors?..... [ ] [ ]  
If so, did you receive more than \$400.00?..... [ ] [ ]  
Did you receive more than \$600.00?..... [ ] [ ]  
Did you receive a Form 1099-K?..... [ ] [ ]  
Attach Form 1099-K.

BUSINESS PROVISIONS

Tax law and IRS regulations allow a deduction for expenditures with respect to vehicle expense, travel, meals and lodging away from home, and certain business gifts only if substantiation of the item can be provided by adequate records or sufficient corroborative evidence. Information that must be available includes:

- Amount
- Time and place of travel or meal
- Date and description of a gift
- Business purpose
- Business relationship to the person

- Do you have any substantiation, as previously described, for vehicle, travel and gift expenses to be deducted... [ ] [ ]
- Is this substantiation in the form of written documentation?..... [ ] [ ]
- Did you receive any reimbursement for vehicle, travel and gift expenses from your employer?..... [ ] [ ]
- Did you make any payments in 2023 that would require you to file Form(s) 1099?..... [ ] [ ]
- If "Yes", did you or will you file all required 1099s?... [ ] [ ]

DEDUCTIONS

YES NO

Did you receive a penalty on early withdrawal of savings? [ ] [ ]  
Did you pay alimony or separate maintenance payments?.... [ ] [ ]  
Did you pay any student loan interest during the year? .. [ ] [ ]  
Did you make gifts of more than \$17,000.00? ..... [ ] [ ]

CREDITS

Did you pay for child or dependent care?..... [ ] [ ]  
Did you pay an individual for domestic services performed  
in your home?..... [ ] [ ]  
Did you purchase an electric or alternative motor vehicle  
during 2023? If so, attach documentation..... [ ] [ ]  
Did you pay post-secondary tuition and fees in a degree  
or certificate program during 2023?..... [ ] [ ]  
If so, you must attach Form 1098-T.  
Did you make energy efficient improvements to your main  
residence during 2023? If so, attach documentation..... [ ] [ ]

HEALTH CARE COVERAGE

Were you and your dependents covered by minimal essential  
health coverage for the entire year?..... [ ] [ ]  
Did you or your dependents receive any Forms 1095-A?..... [ ] [ ]  
If so, attach copies.

FOREIGN ACCOUNTS AND TRUSTS

Did you have a financial interest in or signature authority  
over a foreign financial account during the year?..... [ ] [ ]  
Did you receive a distribution from, or were you the grantor  
of, or transferor to, a foreign trust during 2023?..... [ ] [ ]

VIRTUAL ACCOUNTS

Did you sell, receive, send, exchange or otherwise acquire  
any financial interest in any virtual currency?..... [ ] [ ]  
If yes, attach computations.

DELIVERY OF COMPLETED INCOME TAX RETURNS

YES NO

We now offer options for how you would like to receive your completed income tax returns. Please check only one:

- Paper package sent via United States Postal Service..... [ ] [ ]
- Paper package sent via United Parcel Service ..... [ ] [ ]  
(An extra fee may apply)
- Pick-up at our office..... [ ] [ ]
- Electronic copy/PDF document sent securely via email..... [ ] [ ]
  - Tax return package ..... [ ] [ ]
  - Original documents ..... [ ] [ ]  
(Documents will be destroyed after scanning)

I understand that my tax returns will be prepared from information I provide you through written and verbal communications and that this information will not be verified or audited.

To the best of my knowledge, the information above is accurate.

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Signature of Spouse