

**7410 Blanco Rd Suite 200  
San Antonio, Texas 78216  
210 349-1386 Fax 210 349-2520**

Dear :

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2023 personal income tax return. To help you complete the organizer with minimal time and effort, when available, you will find certain information from your 2022 personal income tax return.

In your Tax Organizer, all social security numbers and bank account numbers have been replaced with asterisks (\*\*\_\*\_\*\_\*\*\*\*) and (\*\*\*\*1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact this office. Do not indicate the social security number or bank account change on your Tax Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Enter 2023 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer.

By law all charitable contributions claimed as a deduction on your tax return must be substantiated by keeping a written record of the contribution. Acceptable written records used to substantiate each contribution include a cancelled check or bank record that supports the donation, or a written receipt or similar statement that includes (1) the name of the donee organization and (2) the date and amount of the contribution and (3) if any goods or services were received in exchange for the contribution. Contributions of \$250 or more require a statement from the charitable organization. If the resulting returns are examined by the IRS, requests may be made for the written record of the contribution. It is recommended that for any charitable contributions claimed, you retain the written records for at least seven years.

The substantiation rules for noncash contributions require the donated property's fair market value (FMV) to be determined. FMV is the depreciated, or used, value of the donated property. It is not the purchase price of a similar "new" item. The following methods can be used to determine FMV:

- Valuation guides available from organizations such as the Salvation Army or Goodwill. Many guides include a value range that can be used to determine FMV based upon location and condition of the property. Keep any guides used to determine FMV with your tax records.
- Compare prices at area thrift stores for items in comparable condition. Visit a few stores to determine price and demand for the property.
- Search online auctions or classified ads for comparable items. Keep printouts of such listings used to determine FMV of the donated property.

- For donated items with a FMV of more than \$5,000, valuation by a qualified appraiser will be required in most cases. Keep the appraiser's report with your tax documents.

To further substantiate your noncash contribution, keep any acknowledgment letters, receipts, or similar statements from the organization. Consider keeping a picture of the donated item(s) with your tax documents. See IRS Publication 561, Determining the Value of Donated Property for further information.

We will also need the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual, nonresident alien, or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

Like all providers of personal financial services, tax professionals are required by law to inform clients of their policies regarding privacy of client information. Our firm continues to adhere to professional standards of confidentiality that are even more stringent than those required by law. We have always protected the security and privacy of your personal and financial information.

### **Types of Nonpublic Personal Information We Collect**

The only nonpublic personal information we collect is provided to us by you or obtained with your authorization.

### **Parties to Whom We Disclose Information**

We do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures may include providing information to our employees, or, in limited situations, to unrelated third parties who need that information to assist us in serving you. In all situations, we stress the confidential nature of the information being shared.

### **Protecting the Confidentiality and Security of Clients' Information**

We retain records relating to our professional services to better serve your professional needs and, in some cases, to comply with professional guidelines. In order to protect your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

The IRS doesn't *initiate* contact with taxpayers by email, phone, text messages or social media channels to request personal or financial information. This includes requests for PIN numbers, passwords or similar access information for credit cards, banks or other financial accounts. Phishing is a scam typically carried out through unsolicited email and/or websites that pose as legitimate sites and lure unsuspecting victims to provide personal and financial information. If

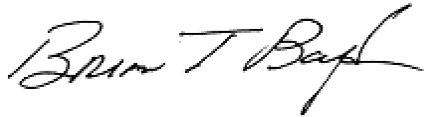
you receive such an email from the IRS, forward the email as-is to [phishing@irs.gov](mailto:phishing@irs.gov). Please do not respond to the email unless the email request you send to the IRS has been verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS. Additional information can be found at: <https://www.irs.gov/privacy-disclosure/report-phishing>.

In order to meet the filing deadline for your 2023 income tax return, your completed tax organizer needs to be received by our office no later than March 8, 2024. Any information received after that date may require an extension of time be filed for your return.

If you would like to discuss the information in your completed organizer or the preparation of your 2023 tax return, please call our office for an appointment.

Thank you for the opportunity to serve you.

Sincerely,

A handwritten signature in black ink that reads "Brian T. Boyd". The signature is written in a cursive style with a large, sweeping initial "B".

Brian T. Boyd CPA PC

## **ADDITIONAL INFORMATION**

### **Paper Fees**

Due to the increase in the cost of paper, we have made the following options available for the delivery of your tax return. Please indicate which option you would prefer for this upcoming tax season:

\_\_\_\_\_ Electronic copies of your tax return made available on our secure document access system known as Rubex/eFileCabinet

\_\_\_\_\_ A USB thumb drive with electronic copies of your tax return

\_\_\_\_\_ Paper copies of your tax return. Please note a \$25 Paper Fee will be incurred with this option.

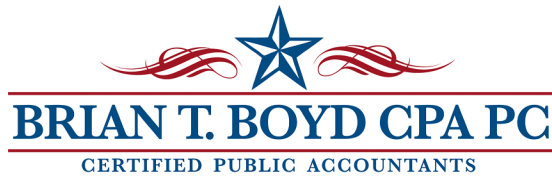
### **Power of Attorney (POA)**

If you receive any IRS Notice or IRS Letter pertaining to your tax returns or accounts, please send these to our office so that we can research and respond to the IRS on your behalf. You can upload them to your Secure Drawer or fax to our office at 210-349-2520. In order for our office to research IRS Notices and respond on your behalf we will need a Power of Attorney (POA) signed by you. Please indicate which option you would like:

\_\_\_\_\_ No, I already have Form 2848 (POA) current and on file with the office.

\_\_\_\_\_ No, I do not wish to have Form 2848 (POA) prepared with my tax return.

\_\_\_\_\_ Yes, I wish to have Form 2848 (POA) prepared with my tax return for my signature.



**7410 Blanco Road, Suite 200  
San Antonio, Texas 78216  
210 349-1386 Fax 210 349-2520**

Dear :

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2023 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information

The filing deadline for the tax return is April 15th 2024 In order to meet this filing deadline, the information needed to complete the return should be received in this office no later than **March 8, 2024**.

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

The law provides various penalties that may be imposed when taxpayers understate their tax

liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Third-party requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. Brian T Boyd CPA PC's liability for all claims, damages, and costs arising from this engagement is limited to the total amount of fees paid by you to Brian T Boyd CPA PC's for the service giving rise to this liability.

**Please Note New guidelines for 2023 Tax Returns:**

**All invoices are due and payable upon delivery of returns**

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

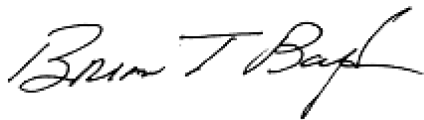
**Our fees do not include responses to Internal Revenue Service inquiries (notices or letters) or audits of current or past returns. The fees for these additional services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses.**

**A late payment charge of 1 1/2 percent per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances after 30 days from the date of billing. This is an Annual Percentage Rate of 18 percent.**

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office. If there are other tax returns you expect us to prepare, please inform us by noting so at the end of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,



Accepted By: \_\_\_\_\_

Date: \_\_\_\_\_

## Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$1,900?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked or looked for work?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Purchases, Sales and Debt Information</b>		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you take out a home equity loan this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur any non-business bad debts this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a new hybrid, alternative motor, or electric motor energy efficient vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any student loan interest this year?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income Information</b>		
Did you have any foreign income or pay any foreign taxes during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from or contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401k, or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any Social Security benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>

- Did any of your life insurance policies mature, or did you surrender any policies?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?

**Itemized Deduction Information**

- Did you incur a casualty or theft loss during the year?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Do you have evidence to substantiate charitable contributions?
- Did you make any noncash charitable contributions (clothes, furniture, etc.)?
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C.
- Did you have an expense account or allowance during the year?
- Did you use your car on the job, for other than commuting?
- Did you work out of town for part of the year?
- Did you have any expenses related to seeking a new job during the year?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make any out-of-state purchases (by telephone, internet, mail, in person) that the seller did not collect state sales or use tax?

**Miscellaneous Information**

- Did you make gifts of more than \$13,000 to any individual?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?
- Did you make any contributions to an education savings or 529 Plan account?
- Were you covered by Health Insurance for the whole year?
- Were you issued a Form 1095-A, B or C?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- Did you pay long-term health care premiums for yourself or your family?
- Did you pay any COBRA health care coverage continuation premiums?
- If you are a business owner, did you pay health insurance premiums for your employees this year?
- Did you utilize an area of your home for business purposes?
- Did you engage in any bartering transactions?
- Are you an active participant in a pension or retirement plan?
- Did you retire or change jobs this year?
- Did you incur moving costs because of a job change?
- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year?
- Were you a grantor or transferor for a foreign trust, or do you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?
- Did you receive correspondence from the State or the Internal Revenue Service?
- If yes, explain: \_\_\_\_\_
- Did you receive an Identity Protection PIN from the Internal Revenue Service or have you been a victim of identity theft?
- Do you want to designate \$3 to the Presidential Election Campaign Fund?
- If you check yes, it will not change your tax or reduce your refund.





**BRIAN T. BOYD CPA PC**  
CERTIFIED PUBLIC ACCOUNTANTS

**7410 Blanco Rd Suite 200  
San Antonio, TX 78216-4364  
210-349-1386**

Dear :

IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household Filing Status. We believe you are/may be eligible for one or more of the credits or the filing status. As part of our engagement with you and to comply with these requirements, we ask all clients for whom returns are prepared to answer the following due diligence questions. Please respond to the questions below by entering Y (yes) or N (no) and return to our office.

**Earned Income Credit - *Y or N***

Were you (taxpayer(s)) a US citizen or resident alien for all of 2023? \_\_\_\_

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)? \_\_\_\_

Did any dependent(s) file a joint return with another person for 2023? \_\_\_\_

Did dependent(s) live with you in the United States for more than half of 2023? \_\_\_\_

\*You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.

Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer? \_\_\_\_

\*Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.

**Child Tax Credit - *Y or N***

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? \_\_\_\_

Did dependent(s) provide over half of his or her own support for 2023? \_\_\_\_

Did dependent(s) live with you for more than half of 2023? \_\_\_\_

Did dependent(s) file a joint return with another person for 2023? \_\_\_\_

Are dependent(s) a U.S. citizen, a U.S. national, or a U.S. resident alien? \_\_\_\_\_

\*We are required to obtain from the taxpayer a document proving the existence of the child such as one of the following (that would have the child's name on it):

- School record or statement
- Health care provider statement
- Child care provider record
- Place of worship statement

**American Opportunity Tax Credit- *Y or N***

As of the beginning of 2023, has the student completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution? \_\_\_\_\_

For the student, has either the American Opportunity Tax credit or the Hope Scholarship credit been claimed by you or anyone else for this student for any 4 tax years before 2023? \_\_\_\_\_

\*If the American Opportunity Tax credit (and Hope Scholarship credit) has been claimed for this student for any 3 or fewer tax years before 2023, this requirement is met.

For at least one academic period beginning (or treated as beginning) in 2023, has the student met both of the following? \_\_\_\_\_

(a) Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and

(b) Carried at least one-half the normal full-time workload for his or her course of study.

\*The standard for what is half of the normal full-time work load is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965. For 2023, treat an academic period beginning in the first 3 months of 2023 as if it began in 2023 if qualified education expenses for the student were paid in 2023 for that academic period.

As of the end of 2023, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? \_\_\_\_\_

**Head of Household Filing Status - *Y or N***

Are you, the taxpayer, unmarried on 12/31/23 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person? \_\_\_\_\_

**General - *Y or N***

Can you provide documentation to substantiate the above answers? \_\_\_\_\_

Have you ever had any of these credits disallowed or reduced in the past? \_\_\_\_\_

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Brian T. Boyd CPA PC

Completed By: \_\_\_\_\_

Date: \_\_\_\_\_

## Client Organizer Topical Index

This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets.

Topic	Page	Topic	Page
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Alaska Permanent Fund dividends	18	Gambling losses	59
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Bank account information	3	Investment interest expenses	58
Charitable contributions	59	IRA, Roth IRA contributions	26
Dependent care benefits received	12	Medical and dental expenses	57
Dependent information	1	Miscellaneous adjustments	51
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Electronic filing	6	Railroad retirement benefits	25
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Federal estimate payments	8	Self-employed health insurance premiums	69
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		State and local income tax refunds	18
		State & local estimate payments and withholding	9, 12
		Statutory employee	12
		Unemployment compensation	18
		Wages and salaries	12

Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [ ] numbers are for preparer use only.



Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) \_\_\_\_\_ [8]

Taxpayer email address \_\_\_\_\_ [9]

Spouse email address \_\_\_\_\_ [10]

**Taxpayer**

**Spouse**

Fax telephone number \_\_\_\_\_ [11] \_\_\_\_\_ [20]

Mobile telephone number \_\_\_\_\_ [12] \_\_\_\_\_ [21]

Mobile telephone #2 number \_\_\_\_\_ [13] \_\_\_\_\_ [22]

Pager number \_\_\_\_\_ [14] \_\_\_\_\_ [23]

Other: \_\_\_\_\_ [15] \_\_\_\_\_ [24]

    Telephone number \_\_\_\_\_ [16] \_\_\_\_\_ [25]

    Extension \_\_\_\_\_ [17] \_\_\_\_\_ [26]

Preferred method of contact: \_\_\_\_\_ [18] \_\_\_\_\_ [27]

    Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 \_\_\_\_\_ [18] \_\_\_\_\_ [27]

**NOTES/QUESTIONS:**

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_\_\_ [1]

Primary account:

Financial institution routing transit number \_\_\_\_\_ [3]  
 Name of financial institution \_\_\_\_\_ [4]  
 Your account number \_\_\_\_\_ [5]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_ [6]  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_ [9]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [10]  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ [11] or Percent (xxx.xx) \_\_\_\_\_ [12]

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_ [27]  
 Name of financial institution \_\_\_\_\_ [28]  
 Your account number \_\_\_\_\_ [29]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_ [30]  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_ [31]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [32]  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ [13] or Percent (xxx.xx) \_\_\_\_\_ [14]

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_ [33]  
 Name of financial institution \_\_\_\_\_ [34]  
 Your account number \_\_\_\_\_ [35]  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_ [36]  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_ [37]  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_ [38]  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ [17] or Percent (xxx.xx) \_\_\_\_\_ [18]

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

### Refund - U.S. Series I Savings Bond Purchases

A tax refund may be used to buy up to \$5,000 of U.S. Series I Savings bonds and registered for up to three different persons. If you would like to purchase U.S. Series I Savings bonds (in increments of \$50) with your refund, if applicable, please complete the following information. Please note you may enter only one name per registration (with exception of married filing joint returns) and must enter the party's given name, do not use nicknames.

Indicate either a maximum dollar amount (up to \$5,000), or percentage of refund you would like used to purchase bonds

The bonds will be registered to the name(s) on the return. For married filing joint returns this means the bonds will be registered in both names listed on the return.

To register the bonds separately, leave these fields blank and use the fields provided below.

Enter either a dollar amount or percent, but not both Dollar \_\_\_\_\_ [15] or Percent (xxx.xx) \_\_\_\_\_ [16]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar \_\_\_\_\_ [19] or Percent (xxx.xx) \_\_\_\_\_ [20]  
 Owner's name (First Last) \_\_\_\_\_ [40] \_\_\_\_\_ [41]  
 Co-owner or beneficiary (First Last) \_\_\_\_\_ [42] \_\_\_\_\_ [43]  
 Mark if the name listed above is a beneficiary \_\_\_\_\_ [44]

Bond information for someone other than taxpayer and spouse, if married filing jointly

Maximum dollar amount (up to \$5,000), or percentage of refund used to purchase bonds Dollar \_\_\_\_\_ [23] or Percent (xxx.xx) \_\_\_\_\_ [24]  
 Owner's name (First Last) \_\_\_\_\_ [45] \_\_\_\_\_ [46]  
 Co-owner or beneficiary (First Last) \_\_\_\_\_ [47] \_\_\_\_\_ [48]  
 Mark if the name listed above is a beneficiary \_\_\_\_\_ [49]

**IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.**

Mark if you want to file a paper return even if you qualify for electronic filing \_\_\_\_\_ [1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) \_\_\_\_\_ [2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account \_\_\_\_\_ [9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) \_\_\_\_\_ [7]

Spouse self-selected Personal Identification Number (PIN) \_\_\_\_\_ [8]

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**NOTES/QUESTIONS:**

**Taxpayer -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_[1]  
Identification number \_\_\_\_\_[3]  
Issue date \_\_\_\_\_[4]  
Expiration date (mm/dd/yyyy) \_\_\_\_\_[5]  
Location of issuance (State issued only) \_\_\_\_\_[6]  
Document number (New York only) \_\_\_\_\_[7]

**Spouse -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_[10]  
Identification number \_\_\_\_\_[12]  
Issue date \_\_\_\_\_[13]  
Expiration date (mm/dd/yyyy) \_\_\_\_\_[14]  
Location of issuance (State issued only) \_\_\_\_\_[15]  
Document number (New York only) \_\_\_\_\_[16]

**NOTES/QUESTIONS:**



If you have an overpayment of 2023 taxes, do you want the excess:

Refunded \_\_\_\_\_ [52]

Applied to 2024 estimated tax liability \_\_\_\_\_ [53]

Do you expect a considerable change in your 2024 income? (Y, N) \_\_\_\_\_ [54]

If yes, please explain any differences: \_\_\_\_\_ [55]

\_\_\_\_\_ [56]

\_\_\_\_\_ [57]

\_\_\_\_\_ [58]

Do you expect a considerable change in your deductions for 2024? (Y, N) \_\_\_\_\_ [59]

If yes, please explain any differences: \_\_\_\_\_ [60]

\_\_\_\_\_ [61]

\_\_\_\_\_ [62]

\_\_\_\_\_ [63]

Do you expect a considerable change in the amount of your 2024 withholding? (Y, N) \_\_\_\_\_ [64]

If yes, please explain any differences: \_\_\_\_\_ [65]

\_\_\_\_\_ [66]

\_\_\_\_\_ [67]

\_\_\_\_\_ [68]

Do you expect a change in the number of dependents claimed for 2024? (Y, N) \_\_\_\_\_ [69]

If yes, please explain any differences: \_\_\_\_\_ [70]

\_\_\_\_\_ [71]

\_\_\_\_\_ [72]

\_\_\_\_\_ [73]

Payment method used to pay your estimated taxes (1=Electronic Federal Tax Payment System (EFTPS); 2=Direct Pay) \_\_\_\_\_ [74]

2023 Federal Estimated Tax Payments

2022 overpayment applied to 2023 estimates + \_\_\_\_\_ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. \_\_\_\_\_ [5]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	04/18/23	_____ [6]	+ _____ [7]	_____	_____
2nd quarter payment	06/15/23	_____ [8]	+ _____ [9]	_____	_____
3rd quarter payment	09/15/23	_____ [10]	+ _____ [11]	_____	_____
4th quarter payment	01/16/24	_____ [12]	+ _____ [13]	_____	_____
Additional payment		_____ [14]	+ _____ [15]	_____	_____

**\*Method of payment indicated in prior year**

EFW = Electronic funds withdrawal      EFTPS = Electronic Federal Tax Payment System  
 Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

Taxpayer/Spouse/Joint (T, S, J)

\_\_ [1]

State postal code

\_\_ [2]

Amount paid with 2022 return

+ \_\_\_\_\_ [3]

2022 overpayment applied to '23 estimates

+ \_\_\_\_\_ [4]

Treat calculated amounts as paid

\_\_ [8]

	Date Paid		Amount Paid		Calculated Amount
1st quarter payment	_____ [9]	+	_____ [10]		_____
2nd quarter payment	_____ [11]	+	_____ [12]		_____
3rd quarter payment	_____ [13]	+	_____ [14]		_____
4th quarter payment	_____ [15]	+	_____ [16]		_____
Additional payment	_____ [17]	+	_____ [18]		_____

2023 City Estimated Tax Payments

City #1			City #2		
City name	_____ [28]		City name	_____ [50]	
Amount paid with 2022 return	+ _____ [31]		Amount paid with 2022 return	+ _____ [53]	
2022 overpayment applied to '23 estimates	+ _____ [32]		2022 overpayment applied to '23 estimates	+ _____ [54]	
Treat calculated amounts as paid	__ [36]		Treat calculated amounts as paid	__ [58]	

Date Paid		Amount Paid		Date Paid		Amount Paid	
1st quarter payment	_____ [37]	+	_____ [38]	1st quarter payment	_____ [59]	+	_____ [60]
2nd quarter payment	_____ [39]	+	_____ [40]	2nd quarter payment	_____ [61]	+	_____ [62]
3rd quarter payment	_____ [41]	+	_____ [42]	3rd quarter payment	_____ [63]	+	_____ [64]
4th quarter payment	_____ [43]	+	_____ [44]	4th quarter payment	_____ [65]	+	_____ [66]

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

City #3			City #4		
City name	_____ [72]		City name	_____ [94]	
Amount paid with 2022 return	+ _____ [75]		Amount paid with 2022 return	+ _____ [97]	
2022 overpayment applied to '23 estimates	+ _____ [76]		2022 overpayment applied to '23 estimates	+ _____ [98]	
Treat calculated amounts as paid	__ [80]		Treat calculated amounts as paid	__ [102]	

Date Paid		Amount Paid		Date Paid		Amount Paid	
1st quarter payment	_____ [81]	+	_____ [82]	1st quarter payment	_____ [103]	+	_____ [104]
2nd quarter payment	_____ [83]	+	_____ [84]	2nd quarter payment	_____ [105]	+	_____ [106]
3rd quarter payment	_____ [85]	+	_____ [86]	3rd quarter payment	_____ [107]	+	_____ [108]
4th quarter payment	_____ [87]	+	_____ [88]	4th quarter payment	_____ [109]	+	_____ [110]

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____



Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.

\*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code (**See codes below)	Interest Income [1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer						
		Amounts	+					
	2	Payer						
		Amounts	+					
	3	Payer						
		Amounts	+					
	4	Payer						
		Amounts	+					
	5	Payer						
		Amounts	+					
	6	Payer						
		Amounts	+					
	7	Payer						
		Amounts	+					
	8	Payer						
		Amounts	+					
	9	Payer						
		Amounts	+					
	10	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

	Control Totals	+	Income	Form ID: B-1
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**Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

\*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code (**See codes below)	Ordinary Dividends	[2] Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 199A	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer											
	Amounts	+										
2	Payer											
	Amounts	+										
3	Payer											
	Amounts	+										
4	Payer											
	Amounts	+										
5	Payer											
	Amounts	+										
6	Payer											
	Amounts	+										
7	Payer											
	Amounts	+										
8	Payer											
	Amounts	+										
9	Payer											
	Amounts	+										
10	Payer											
	Amounts	+										

\*\*Dividend Codes  
Blank = Other                      3 = Nominee





Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S)

\_\_ [1]

State postal code

\_\_\_ [3]

Social Security Benefits

2023 Information

Prior Year Information

If you received a Form SSA - 1099, please complete the following information:

From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:

Medicare premiums	+ _____	[7]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Prescription drug (Part D) premiums	+ _____	[9]	
Net Benefits for 2023 (Box 3 minus Box 4) (Box 5)	+ _____	[12]	
Voluntary Federal Income Tax Withheld (Box 6)	+ _____	[14]	

Tier 1 Railroad Benefits

2023 Information

Prior Year Information

If you received a Form RRB - 1099, please complete the following information:

Net Social Security Equivalent Benefit:

Portion of Tier 1 Paid in 2023 (Box 5)	+ _____	[22]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Federal Income Tax Withheld (Box 10)	+ _____	[25]	
Medicare Premium Total (Box 11)	+ _____	[27]	

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2023 or receive any prior year benefits in 2023. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

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NOTES/QUESTIONS:



	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	__ [1]	__ [2]
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	__ [3]	__ [4]
Enter the total traditional IRA contributions made for use in 2023	+ _____ [5]	+ _____ [6]
	<b>Taxpayer</b>	<b>Spouse</b>
Enter the nondeductible contribution amount made for use in 2023	+ _____ [5]	+ _____ [6]
Enter the nondeductible contribution amount made in 2024 for use in 2023	+ _____ [7]	+ _____ [8]
Traditional IRA basis	+ _____ [17]	+ _____ [18]
Value of all your traditional IRA's on December 31, 2023:	+ _____ [19]	+ _____ [20]
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____

**Roth IRA**

Please provide copies of any 1998 through 2022 Form 8606 not prepared by this office

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	__ [29]	__ [30]
Enter the total Roth IRA contributions made for use in 2023	+ _____ [31]	+ _____ [32]
Enter the amount a 2023 Roth IRA conversion should be adjusted by	+ _____ [39]	+ _____ [40]
Enter the total contribution Roth IRA basis on December 31, 2022	+ _____ [43]	+ _____ [44]
Enter the total Roth IRA contribution recharacterizations for 2023	+ _____ [45]	+ _____ [46]
Enter the Roth conversion IRA basis on December 31, 2022	+ _____ [47]	+ _____ [48]
Value of all your Roth IRA's on December 31, 2023:	+ _____ [49]	+ _____ [50]
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____

**NOTES/QUESTIONS:**

Alimony Paid:

T/S	Date*	2023 Information	Prior Year Information
		+ _____ [4]	
	Recipient name and SSN		
	Address		
	City, state and zip code		
		+ _____	
	Recipient name and SSN		
	Address		
	City, state and zip code		
		+ _____	
	Recipient name and SSN		
	Address		
	City, state and zip code		

\* Date of divorce/separation agreement

	2023 Information		Prior Year Information
	Taxpayer	Spouse	
Educator expenses:	+ _____ [6]	+ _____ [7]	
	+ _____	+ _____	
Other adjustments:	+ _____ [9]	+ _____ [10]	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	
	+ _____	+ _____	

NOTES/QUESTIONS:



T/S/J		2023 Interest Paid [2]	2023 Points Paid	Type*	Prior Year Information
	Home mortgage interest: From Form 1098				
[1]	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	
-	_____	+ _____	+ _____	---	

\*Mortgage Types

Blank = Used to buy, build or improve main/qualified second home      1 = Not used to buy, build, improve home or investment

T/S/J	Payee's Name	SSN or EIN	2023 Information	Prior Year Information
	Other, such as: Home mortgage interest paid to individuals			
[4]	_____	_____	+ _____ [5]	
	<b>Address</b>			
	<b>City, state and zip code</b>			
	_____	_____	+ _____	
	<b>Address</b>			
	<b>City, state and zip code</b>			

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

-	Payer's/Borrower's name	_____	[7]
	Street Address	_____	
	City/State/Zip code	_____	
	<b>Refinancing Points paid in 2023 -</b>		
	Taxpayer/Spouse/Joint (T, S, J)	_____	[11]
	Recipient/Lender name	_____	
	Total points paid at time of refinance	_____	
	Points deemed as paid in 2023 (Preparer use only)	+ _____	[12]
	Date of refinance	_____	
	Term of new loan (in months)	_____	
	Reported on Form 1098 in 2023	_____	-
	Taxpayer/Spouse/Joint (T, S, J)	_____	-
	Recipient/Lender name	_____	
	Total points paid at time of refinance	_____	
	Points deemed as paid in 2023 (Preparer use only)	+ _____	
	Date of refinance	_____	
	Term of new loan (in months)	_____	
	Reported on Form 1098 in 2023	_____	-

T/S/J		2023 Information	Prior Year Information
	Investment interest expense, other than on Schedule(s) K-1:		
[15]	_____	+ _____ [16]	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	



Complete the information below only if you file a state return in AL, AR, CA, HI, MN, NY or PA. Amounts entered here will be used to calculate your state return, but will be ignored for federal return purposes, as the deductions are not allowed.

T/S/J	2023 Information	Prior Year Information
Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses		
[1] _____	+ _____ [2]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Union dues, other than amounts reported on Form W-2:		
[4] _____	+ _____ [5]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
[7] Tax preparation fees		
Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees		
[10] _____	+ _____ [11]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
[13] Safe deposit box rental		
Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:		
[16] _____	+ _____ [17]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	

NOTES/QUESTIONS:

2023 Information

Prior Year Information

Taxpayer

Spouse

Self-employed health insurance premiums: (Not entered elsewhere)

_____	+	_____ [2]	+	_____ [3]
_____	+	_____	+	_____

Self-employed long-term care premiums: (Not entered elsewhere)

_____	+	_____ [5]	+	_____ [6]
_____	+	_____	+	_____

_____
_____
_____

NOTES/QUESTIONS:

### Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s) \_\_\_\_\_

Social security number \_\_\_\_\_