

**Michael T. Dulin, CPA, PA**  
**P.O. Box 1099**  
**Matthews, NC 28106**  
**704-847-0874**

NC

Dear First:

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, when available, certain information from your 2022 personal income tax return is provided.

Enter 2023 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please delete 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 questions and attach a statement when necessary for additional information not provided in the Client Organizer.

Please answer all applicable questions and use the Notes to Preparer screen to enter additional information not provided in the Tax Organizer. The Notes to Preparer screen is also available for any questions that you may have for our office.

You will also need to provide the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, unemployment compensation, nonemployee compensation, Social Security, state or local refunds, etc.
- Brokerage statements showing investment transactions for stocks, bonds, digital assets, etc.
- Schedule K-1 showing income from partnerships, S corporations, estates and trusts.
- Statements and receipts supporting qualified educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- Statements from U.S. Department of Education supporting federal student loan forgiveness.
- All Forms 1095(A, B, and/or C) related to health care coverage or the Premium Tax Credit.
- Forms 1099-QA and/or 5498-QA related to ABLE (*Achieving a Better Life Experience*) account.
- All Forms 1099-H related to Health Coverage Tax Credit (HCTC) advance payments.
- Statements supporting deductions for mortgage interest (Forms 1098), taxes, and charitable contributions (including any Form 1098-C).
- Statements supporting the receipt, exchange, sale, use, or other disposition of a digital asset.
- 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.
- Six-digit Identity Protection PIN for use during calendar year 2023, if sent to you by the IRS.
- 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.

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>.

Thank you for the opportunity to serve you. In order to meet filing deadlines, we need to receive your complete tax information by March 29, 2024. An extension may need to be filed if tax information is received after this date.

Sincerely,

Michael T. Dulin, CPA, PA



*Please provide to us your preferences for the following:*

Preferred contact person: \_\_\_\_\_

Provide the contact information for your preferred method of communication:

email: \_\_\_\_\_

Phone number: \_\_\_\_\_

For your files, how do you prefer to have the copy of your tax return provided to you? *Please circle your preference.*

Paper

PDF on Flash Drive

Email/Onvio

## 2024 ORGANIZERS

If you prefer to have your Organizer sent to you via e-mail next year, please provide us with your e-mail address here:

E-mail address: \_\_\_\_\_

If you complete your e-mail address *here*, you will not receive an Organizer in the mail. Instead, it will be **e-mailed** to you and password protected. Do not complete your address here if you want to continue receiving organizers in the mail. Advise us of any address changes during the year.



## ENGAGEMENT LETTER

December 31, 2023

NC

Dear First:

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

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.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. It is your responsibility to retain all the documents, canceled checks and other data that form the basis of income and deductions reported in the tax returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. As a business practice, we do not regularly make copies of all client documents for our files when preparing tax returns. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. By this engagement, we assume no responsibility for the payment of any amounts due.

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.

Michael T. Dulin, CPA, PA will rely on you to provide information and representations to us in the performance of our professional services and in consideration of the fees that we charge. Because we will be relying on your representations, you agree to indemnify Michael T. Dulin, CPA, PA and its partners and employees, and hold them harmless from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by you, your employee or your agent, regardless of whether such an employee or agent was acting in your interest. This indemnification will survive termination of this letter.

We will use our professional judgment in preparing tax returns and providing other tax services. If an applicable tax law is unclear or there are conflicting interpretations of the law, we will explain the possible positions that may be taken on the return. We will follow the position you request on the return so long as it is consistent with tax codes, regulations, and interpretation. If the Internal Revenue Service or other taxing authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. The law provides various penalties that may be imposed when taxpayers understate their tax liability. We assume no liability for any such additional penalties or assessments. If you would like information on the amount or the circumstances of these penalties, please contact us.

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.

This engagement does not include responding to government inquiries, notices or examinations.



In the event of a government audit or examination, we recommend that you consult with us prior to responding to the tax authority. Any proposed adjustments by an examining agent are subject to certain rights of appeal. We will be available upon request to represent you in such matters.

A taxpayer may authorize the Internal Revenue Service and state taxing authorities to discuss the taxpayer's return with the CPA who signed the return as "preparer". With this authorization, the "preparer" can handle the inquiry, notice, or examination for you. As a business practice, we routinely check the "yes" box in the signature area of the tax return that makes an irrevocable election to grant this authority for that specific tax return. The authorization is valid for one year. If you do not wish to grant this authority, please notify us.

We are required by professional standards and federal law to keep all information about our engagement confidential. We will not disclose any information about you unless we have your approval through written consent or are required/permitted by law. This applies even if you are no longer a client.

The working papers for this engagement are the property of Michael T. Dulin, CPA, PA and constitute confidential information. Any requests for access to our working papers will be discussed with you prior to making them available to requesting parties. In the event we are requested or authorized by you or required by governmental regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement with you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expense, as well as the fees and expenses of our counsel, incurred in responding to such request.

We are committed to the safekeeping of your confidential information, and we maintain physical, electronic, and procedural safeguards to protect your information. **In general, it is our firm's policy to keep copies of tax returns, working papers and other records related to this engagement for no more than five years from the date we issue your tax returns.**

Our fee for these services will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement, plus out-of-pocket expenses. All invoices are due and payable upon presentation. Amounts not paid within 30 days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year). For your convenience, we accept Mastercard, Visa, Discover, and American Express as payment.

If the foregoing fairly sets forth your understanding, please note that you are affirming to Michael T. Dulin, CPA, PA your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning your signed engagement letter to our firm, returning your income tax information to us for use in the preparation of your returns, the submission of the tax returns we have prepared for you to the taxing authorities, or the payment of our return preparation fees. If there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

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

Very truly yours,

Michael T. Dulin, CPA, PA

I (we) agree to the business terms as stated in the enclosed letter.

Taxpayer    signature \_\_\_\_\_ Date: \_\_\_\_\_

Spouse     signature \_\_\_\_\_ Date: \_\_\_\_\_





NC

**Memo to File  
2023 Tax Return**

---

## 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 you live separately from your spouse during the last six months of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
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, or did routing transit numbers (RTN) and/or bank account number change for existing 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? <i>(Please provide check copy to prevent delays.)</i>	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter for filing returns in 2022.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires and other disaster situations.	<input type="checkbox"/>	<input type="checkbox"/>

### COVID-19 Information

Did you receive State and Local Fiscal Recovery Funds (SLFR) under a program to support those negatively impacted by the COVID-19 pandemic for helping you with your mortgage insurance and/or home purchases, such as funds to pay some or all of the down payment and closing costs associated with your purchase of a home?	<input type="checkbox"/>	<input type="checkbox"/>
Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state?	<input type="checkbox"/>	<input type="checkbox"/>

### Dependent Information

Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children <b>under age 19 or a full-time student under age 24</b> with <b>unearned income</b> in excess of <b>\$2,500</b> ?	<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, looked for work, or while a full-time student? <i>(Provide name, address &amp; ID# of provider, and amount paid per child)</i>	<input type="checkbox"/>	<input type="checkbox"/>
Is there any other person(s) who lived with you more than half the year but not claimed by you last year?	<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"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter for use during 2023.	<input type="checkbox"/>	<input type="checkbox"/>

## Purchases, Sales and Debt Information

- |   |                          |                          |
|---|--------------------------|--------------------------|
| Did you start a new business or purchase rental property during the year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have onwership interest in any type of business?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any assets used in your trade or business?  | <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 lend money with the understanding of repayment and this year it became totally uncollectable?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase a new or previously owned Clean vehicle this year that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer. | <input type="checkbox"/> | <input type="checkbox"/> |

*(Please provide closing statements and loan information for any of the above transactions.)*

## Income Information

- |   |                          |                          |
|---|--------------------------|--------------------------|
| Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer? | <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 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 any Medicaid waiver payments as difficulty of care 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?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any awards, prizes, hobby income, gambling or lottery winnings?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any income considered to be nonemployee compensation?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you expect a large fluctuation in income, deductions, or withholding next year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork, or used digital assets to pay for goods or services?</b>      | <input type="checkbox"/> | <input type="checkbox"/> |

(A digital asset is anything in digital form that can create value. Digital assets include but are not limited to videos, photos, documents, digital books, and cryptocurrencies.)

**\*\*WE MUST HAVE AN ANSWER TO THIS QUESTION-IT IS ON PAGE 1 OF YOUR RETURN\*\***

## Retirement Information

- |   |                          |                          |
|---|--------------------------|--------------------------|
| Are you an active participant in a pension or retirement plan?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Social Security benefits during the year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?       | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, were any withdrawals due to a Federally declared disaster?  | <input type="checkbox"/> | <input type="checkbox"/> |
| If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2023? | <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 contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?       | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any qualified charitable distributions (QCD) during the year?  | <input type="checkbox"/> | <input type="checkbox"/> |

## Education Information

- 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 have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?
- Did anyone in your family receive a scholarship of any kind during the year?
- If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?
- Did you make any withdrawals from an education savings or 529 Plan account?
- If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

## Health Care Information

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?
- Did you pay long-term care premiums for yourself or your family?
- Did you make any contributions to OR receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? (Please provide amounts.)
- If you are a business owner, did you pay health insurance premiums for your employees this year?

## Itemized Deduction Information

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?
- If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.*
- Did you donate a vehicle or boat during the year?(Attach Form 1098-C)
- Did you pay real estate taxes for your primary home and/or second home?
- Did you pay any mortgage interest on an existing home loan?
- Did you incur interest expenses associated with any investment accounts you held?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

## Miscellaneous Information

- |   |                          |                          |
|---|--------------------------|--------------------------|
| Did you make gifts of more than \$17,000 to any individual?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you utilize an area of your home for business purposes?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you engage in any bartering transactions?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you retire or change jobs this year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any individual as a household employee during the year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make energy efficient improvements to your main home this year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?   | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?</b>                     | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?</b>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Are you an owner or do you control 25% of a company's ownership interest for a company registered with a secretary of state or similar office before January 1, 2024?</b>                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Do you plan to become an owner or control at least 25% of a company's ownership interests for a company registered with a secretary of state or similar office for the first time after January 1, 2024?</b> | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive correspondence from the State or the IRS?<br>If yes, explain: _____   | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 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.   | <input type="checkbox"/> | <input type="checkbox"/> |

## "IP PIN"

### **IDENTITY PROTECTION PERSONAL IDENTIFICATION NUMBER "IP PIN"**

If you received an IP Pin in the past, you should receive a new one this year. Your number changes every year and **MUST** be provided to us for electronically filing your return. If you receive your number in the mail, please provide the letter to us with your tax information. If you did not receive a letter, you will need to go on-line at [www.irs.gov](http://www.irs.gov) to retrieve your number using your login information from last year. This applies to you only if you have had an IP PIN in the past or if you have had identity theft issues or concerns.

### **IMPORTANT NOTICE REGARDING E-MAILS FROM THE IRS!!!!**

The IRS does NOT send out unsolicited emails requesting detailed personal information. Such authentic-looking emails are called "phishing" emails and responding may expose you to identity theft. If you receive such an email from the IRS, send a copy of the email to [phishing@irs.gov](mailto:phishing@irs.gov). Please do not respond to the email unless it is verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

## Business Expenses

	Yes	No
Do you have the required documentation for any deductions claimed for business travel, gifts or listed property expenses?	<input type="checkbox"/>	<input type="checkbox"/>

### **1099 Questions on Business Returns:**

Generally, any trade or business that makes payments in the course of that business for rents, interest, compensations, remuneration for services, etc. aggregating \$600 or more for the year to a single payee is required to report the payments to the IRS and the recipient by filing Form 1099. These reporting requirements generally apply only to payments made to non-corporations. A Form 1099 is generally required to be filed with the recipient and with the IRS by January 31.

If your Form 1040 includes a Schedule C or Schedule F, we must answer two questions regarding the filing of Forms 1099 when we prepare your return. Please let us know.

	Yes	No
1. Did you make any payments in 2023 that would require you to file Form 1099?	<input type="checkbox"/>	<input type="checkbox"/>
2. If "Yes", did you or will you file all required Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>

If you need us to assist you in the preparation of these forms, please provide us with the amount paid, the name, address, and social security number of the payee. If the payee is a partnership or LLC, we will need the federal identification number. If you obtained a Form W-9 from the payees, forward a copy of it to our office.

If you are unsure whether payments you made require filing a Form 1099, please discuss with us. The penalties for not filing or for filing late can be significant.

### **FAMILY AND FINANCIAL PLANNING ITEMS TO CONSIDER:**

\* **LAST WILL AND TESTAMENT** - If you do not have a will, we highly recommend that you have one prepared. If you do have one, you may need to have it reviewed and updated. This is **NOT** a service that we can provide to you; it is a legal matter for which you will need a lawyer.

\* **DESIGNATED BENEFICIARIES** - Have you reviewed the designated beneficiaries on your IRAs, pensions or other deferred comp plans? As situations change, your beneficiaries may need to as well

General: 1040

**Personal Information**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse)

Mark if you were married but living apart all year  Mark if your nonresident alien spouse does not have an ITIN

**Taxpayer**

**Spouse**

Social security number \_\_\_\_\_  
 First name \_\_\_\_\_  
 Last name \_\_\_\_\_  
 Occupation \_\_\_\_\_  
 Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank)   
 Mark if legally blind   
 Mark if dependent of another taxpayer   
 Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N)   
 Date of birth \_\_\_\_\_  
 Date of death \_\_\_\_\_  
 Work/daytime telephone number/ext number \_\_\_\_\_  
 Do you authorize us to discuss your return with the IRS (Y, N)

General: 1040, Contact

**Present Mailing Address**

Address \_\_\_\_\_  
 Apartment number \_\_\_\_\_  
 City/State postal code/Zip code \_\_\_\_\_  
 Foreign country name \_\_\_\_\_  
 Foreign phone number \_\_\_\_\_  
 Home/evening telephone number \_\_\_\_\_  
 Taxpayer email address \_\_\_\_\_  
 Spouse email address \_\_\_\_\_

General: 1040

**Dependent Information**

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441

**Child and Dependent Care Expenses**

Provider information:  
 Business name \_\_\_\_\_  
 First and Last name \_\_\_\_\_  
 Street address \_\_\_\_\_  
 City, state, and zip code \_\_\_\_\_  
 Social security number OR Employer identification number \_\_\_\_\_  
 Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP)   
 Amount paid to care provider in 2023 \_\_\_\_\_

**Taxpayer**                      **Spouse**

Employer-provided dependent care benefits that were forfeited \_\_\_\_\_

**NOTES/QUESTIONS:**



Income: W2

**Salary and Wages**

Please provide all copies of Form W-2 that you receive.

Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
---	_____	_____	---
---	_____	_____	---
---	_____	_____	---
---	_____	_____	---

Retirement: 1099R

**Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive.

Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
---	_____	_____	---
---	_____	_____	---
---	_____	_____	---
---	_____	_____	---

Income: K1, K1T

**Schedules K-1**

Please provide all copies of Schedule K-1 that you receive.

Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
---	_____	_____	---
---	_____	_____	---
---	_____	_____	---
---	_____	_____	---

Income: W2G

**Gambling Income**

Please provide all copies of Form W-2G that you receive.

Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
---	_____	_____	---
---	_____	_____	---

Educate: 1099Q

**Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive.

Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
---	_____	_____	---
---	_____	_____	---

**NOTES/QUESTIONS:**

Income: B1

**Interest Income**

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

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3

**Seller Financed Mortgage Interest**

T, S, J \_\_\_\_\_ Payer's name \_\_\_\_\_ Payer's social security number \_\_\_\_\_  
 Payer's address, city, state, zip code \_\_\_\_\_  
 Amount received in 2023 \_\_\_\_\_ Amount received in 2022 \_\_\_\_\_

Income: B2

**Dividend Income**

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

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D

**Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income

**Other Income**

Please provide copies of all supporting documentation.

State and local income tax refunds			2023 Information	Prior Year Information
			_____	_____
Alimony received	T/S	Agreement Date	2023 Information	Prior Year Information
	_____	_____	_____	_____
		Taxpayer	Spouse	Prior Year Information
Unemployment compensation		_____	_____	_____
Unemployment compensation repaid		_____	_____	_____
Social security benefits		_____	_____	_____
Medicare premiums to be reported on Schedule A		_____	_____	_____
Railroad retirement benefits		_____	_____	_____
T/S/J			2023 Information	Prior Year Information
Other Income:			_____	_____
_____			_____	_____
_____			_____	_____

1040 Adj: IRA

**Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.

**Traditional IRA Contributions for 2023 -**

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2023

Taxpayer

Spouse

**Roth IRA Contributions for 2023 -**

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2023

Educate: Educate2

**Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2023 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2023 Information	Prior Year Information
___	_____	_____	_____
___	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2023.

Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____

\*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

**Job Related Moving Expenses**

Complete this section if you moved to a new home due to service in the armed forces.

Description of move	_____
Taxpayer/Spouse/Joint (T, S, J)	___
Mark if the move was due to service in the armed forces	___
Number of miles from old home to new workplace	_____
Number of miles from old home to old workplace	_____
Mark if move is outside United States or its possessions	___
Transportation and storage expenses	_____
Travel and lodging (not including meals)	_____
Total amount reimbursed for moving expenses	_____

1040 Adj: OtherAdj

**Other Adjustments to Income**

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2023 Information	Prior Year Information
___	___/___/___	_____	_____	_____	_____

Street address

City, State and Zip code

\*Enter the divorce/separation agreement date

Taxpayer

Spouse

Prior Year Information

Educator expenses:

_____	_____	_____	_____
_____	_____	_____	_____

Other adjustments:

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Itemized: A1

**Medical and Dental Expenses**

T/S/J		2023 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid***	_____	_____
—	Long-term care premiums you paid***	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items (22 cents)	_____	_____

\*\*\*Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1

**Tax Expenses**

T/S/J		2023 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2022 state and local income taxes paid in 2023	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

Itemized: A2

**Interest Expenses**

T/S/J		2023 Information	Prior Year Information
—	Home mortgage interest From Form 1098	_____	_____
T/S/J	Other home mortgage interest paid to individuals:		
	<b>Payee's Name</b>	<b>SSN or EIN</b>	<b>2023 Information</b>
—	_____	_____	_____
	<b>Address</b>	<b>City</b>	<b>State</b> <b>Zip Code</b>
	_____	_____	_____
T/S/J		<b>2023 Information</b>	<b>Prior Year Information</b>
—	Investment interest expense, other than on Sch K-1s:	_____	_____
	Refinancing Information: <b>Refinance #1</b>	<b>Refinance #2</b>	
T/S/J			
—	Recipient/Lender name	_____	_____
—	Total points paid at time of refinance	_____	_____
—	Date of refinance	_____	_____
—	Term of new loan (in months)	_____	_____
—	Reported on Form 1098 in 2023	_____	_____

Itemized: A3

**Charitable Contributions**

T/S/J		2023 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3, A-St

**Miscellaneous Deductions**

T/S/J		2023 Information	Prior Year Information
—	Other expenses	_____	_____
—	Gambling losses (enter only if you have gambling income)	_____	_____
	<b>***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA</b>		
T/S/J		<b>2023 Information</b>	<b>Prior Year Information</b>
—	Unreimbursed expenses***	_____	_____
—	Union dues, other than amounts reported on Form W-2***	_____	_____
—	Tax preparation fees***	_____	_____
—	Other expenses, subject to 2% AGI limitation***:	_____	_____
—	_____	_____	_____
—	Safe deposit box rental***	_____	_____
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***	_____	_____

General: Bank

**Direct Deposit/Electronic Funds Withdrawal Information**

**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. \_\_\_\_\_

Primary account:

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

Secondary account #1:

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

Secondary account #2:

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

\*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.

Electronic Filing: ID Auth

**Identity Authentication**

**Taxpayer -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

**Spouse -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

**NOTES/QUESTIONS:**

**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]

---

**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	_____

**North Carolina General Information**

County of residence \_\_\_\_\_ [1]

**Contributions**

Amount of charitable contributions you wish to make to:

Endangered Wildlife Fund \_\_\_\_\_ [2]

Education Endowment Fund \_\_\_\_\_ [3]

Breast and Cervical Cancer Control Program \_\_\_\_\_ [4]

**Part-year Resident Information**

If you were a part-year resident during the tax year, enter the dates you lived in North Carolina

	Taxpayer	Spouse
Part-year residency dates:		
From	_____ [5]	_____ [7]
To	_____ [6]	_____ [8]

**NOTES/QUESTIONS:**



### Notes to Preparer

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

Taxpayer name(s)

&

Social security number