January 10, 2024

:

Happy New Year! 2023 has closed and tax season is upon us. Although there were no major changes in tax forms and tax code, minor current year and prior year code changes took affect in 2023 resulting in additional documents needed to complete your return, additional changes to forms, and new reporting requirements for all businesses. We will be utilizing the following procedures for this year's tax processing:

• Your fillable tax organizer will be delivered to you electronically through the AvantiPRO online portal. Please call the office to request a hard copy via mail.
• You may send in your completed tax organizer and tax documents via upload to the online portal, drop off, or mail to the AvantiPRO office.
• Questions and updates will be handled via email or a scheduled phone call.
• Tax return delivery meetings will be conducted face-to-face at the AvantiPRO office, online via Zoom, or by phone call.

The following documents have been prepared to assist you in gathering information for your return:

• Tax organizer – fillable document if you prefer to complete it electronically or you may print it out and fill it out by hand – please respond to all the questions as there are new items the IRS is requiring and the questions may remind you of additional items needed for this year.
• Checklist – list of documents used for last year's return, as well as items that may be new this year.
• Engagement letter – please sign and return along with your completed tax organizer and documents in order for us to begin working on your return.
• Terms and Conditions Addendum – located in the AvantiPRO portal and also available on the website www.AvantiPRO.com.

Special notes for 2023 tax preparation:

• Energy Credits - please include any home improvements or vehicle purchase receipts so we can see if you qualify for one of the new credits available.
• Corporate Transparency Act - almost all businesses, including those reported on the individual return, are required to complete a special form online with the Financial Crimes Enforcement Network. There are very few exceptions. More information can be found at https://www.fincen.gov/boi.
• 1099K - Although reporting requirements are delayed, you may receive forms from Venmo, PayPal, Facebook and other platforms. ALL RECEIPT FORMS have to be reported properly to minimize the tax affect or determine tax does not apply.
• Digital assets continue to be a focus of the IRS. Please let us know of any holdings or transactions in virtual currency, i.e., bitcoin, ethernet, dogecoin, etc., and non-fungible tokens, i.e. digital pictures.

We appreciate your trust and look forward to seeing you. Please check out our website www.AvantiPRO.com for any available promotions or to share with friends. Please feel free to contact our office at (407)331-7330 if you have any questions or need additional information.

Sincerely,

Cathie Mannion CPA, MBA, EA
AvantiPRO

2023 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of Birth
Taxpayer			☐	
Spouse			☐	

Name of person to whom all information should be addressed, if not the taxpayer

Street address, city, state, and ZIP

	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				

Taxpayer email	
Spouse email	

Filing status at the end of 2023

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

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

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2023 did you: (a) receive (as a reward, award, or payment for property or service) a digital asset? (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number __________

State photo ID was issued __________

Date photo ID was issued __________

Date photo ID expires __________

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number __________

State photo ID was issued __________

Date photo ID was issued __________

Date photo ID expires __________

Account Information for Deposits and Withdrawals

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

Appointment Information

Your 2023 appointment is scheduled for __________

Dependent and Other Information

Name: SSN:

Dependent Information

First and Last Name SSN	Has IP PIN	Relationship	Months in Home	Date of Birth	Disabled	Full-time Student	Childcare Expenses
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	

List dependents required to file a return ______

Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2022						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes	No	
☐	☐	Did your marital status change during the year? If "Yes," explain. ____________
☐	☐	Did your name change during the tax year? If "Yes," explain. ____________
☐	☐	If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2023?
☐	☐	Can you or your spouse be claimed as a dependent by someone else?
☐	☐	Did your address change during the year?
☐	☐	Were you, your spouse, or any dependents a victim of identity theft? If "Yes," explain. ____________
☐	☐	Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)? If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes	No	
☐	☐	Did you have any changes in dependents during the year? If "Yes," explain. ____________
☐	☐	Can another person qualify to claim any of your dependents?
☐	☐	Did you have any child or dependent care expenses during the year?
☐	☐	Did you have any adoption expenses during the year?
☐	☐	Did you have any children under age 19 or a full-time student under age 24 with more than $2,500 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes	No	
☐	☐	Did any member of your household have healthcare coverage through the Marketplace (Obamacare)? If "Yes," provide copies of Form 1095-A.
☐	☐	Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes	No	
☐	☐	Did you receive any tips not reported to your employer?
☐	☐	Did you receive any disability income during the year?
☐	☐	Did you cash in any U.S. savings bonds during the year?
☐	☐	Did you take a distribution from any retirement accounts? Please provide all forms 1099-R.
☐	☐	Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?
☐	☐	Did you use any retirement account distributions for disaster relief?
☐	☐	Did you start a new business or purchase any rental property during the year?
☐	☐	Did you sell an existing business, rental property, or other property during the year?
☐	☐	Did you purchase any business assets or convert any assets to business use? If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.
☐	☐	Did you purchase any gasoline, diesel, or special fuels for off-road business use?
☐	☐	Did you buy or sell any stocks, bonds, or other investments during the year? Please provide all brokerage statements.
☐	☐	Did you sell a principal residence during the year? If "Yes," provide closing documentation for the purchase and sale of the home.

Questionnaire

Name: SSN:

Questionnaire

- ☐ ☐ Did you have a principal residence or a piece of real property foreclosed on during the year?
- ☐ ☐ Did you abandon a principal residence or a piece of real property during the year?
- ☐ ☐ Did you refinance your principal home or second home or take out a home equity loan during the year?
  If "Yes," provide all escrow, closing, and other pertinent documentation and information.
- ☐ ☐ Did you receive any principal or interest during this year from property sold in prior years?
- ☐ ☐ Did you rent out your home or use it for business?
- ☐ ☐ Did you sell, exchange, or purchase any real estate during the year?
- ☐ ☐ Did you acquire a new or additional interest in a partnership or S corporation?
- ☐ ☐ Did you have any debts canceled or forgiven this year?
- ☐ ☐ Does anyone owe you money that has become uncollectible?
- ☐ ☐ Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
  If "Yes," provide the report the dealer or seller is required to provide to you.
- ☐ ☐ Did you receive income or incur expenses associated with a fantasy sports league?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
  If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
- ☐ ☐ Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
  If "Yes," attach Form 1099-K or Form W-2.
- ☐ ☐ Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
  If "Yes," attach Form 1099-K.
- ☐ ☐ Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive any other income you have not provided information for with this organizer?
  If "Yes," explain. ____

Itemized Deduction Information

Yes No

- ☐ ☐ Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
- ☐ ☐ Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
- ☐ ☐ Did you receive any state or local income tax refunds from prior years?
- ☐ ☐ Did you make any major purchases (vehicle, boat, etc.) during the year?
- ☐ ☐ Did you pay any real estate property taxes or personal taxes during the year?
- ☐ ☐ Did you pay mortgage interest during the year?
- ☐ ☐ Did you make cash donations to charity during the year?
- ☐ ☐ Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
- ☐ ☐ Did you donate a boat or vehicle during the year?
  If "Yes," attach Form 1098-C.
- ☐ ☐ Did you have gambling winnings or losses during the year?
- ☐ ☐ Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
- ☐ ☐ Did you use your vehicle on the job other than for commuting to work?
- ☐ ☐ Did you work out of town at any time during the year?

Retirement Information

Yes No

- ☐ ☐ Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?

Questionnaire

Name: SSN:

Questionnaire

- ☐ ☐ Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- ☐ ☐ Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- ☐ ☐ Did you receive any Social Security benefits during the year?

Education Information

Yes No

- ☐ ☐ Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
- ☐ ☐ Did anyone in your household attend a post-secondary school during the year?
- ☐ ☐ Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
- ☐ ☐ Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
  If "Yes," provide the amount of interest that was refunded.
- ☐ ☐ Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No

- ☐ ☐ Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- ☐ ☐ Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
- ☐ ☐ Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?
- ☐ ☐ Did you have any income from, or pay taxes to, a foreign country?
- ☐ ☐ Did you receive a Schedule K-3 from a partnership or S corporation?
- ☐ ☐ Did you have ownership in a foreign corporation at any time during the year?
- ☐ ☐ Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

- ☐ ☐ If you have an overpayment of 2023 taxes, do you want the refund applied to your 2024 estimated taxes?
- ☐ ☐ Did you make any estimated payments toward your 2023 taxes?
- ☐ ☐ Did you apply an overpayment of your 2022 taxes to your 2023 estimated taxes?
- ☐ ☐ Do you want to have any refund or balance due directly deposited or withdrawn?
  If "Yes," provide a canceled checking or savings slip.
- ☐ ☐ Do you anticipate your income or withholdings to be different for 2024?

Miscellaneous Information

Yes No

- ☐ ☐ Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset?
- ☐ ☐ Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area from Hurricane's Ian and Idalia?
  If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.
- ☐ ☐ Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- ☐ ☐ Did you make gifts to any one person in excess of $17,000 during the year?
  Yes No
  ☐ ☐ If "Yes," are you splitting the gift with your spouse?
- ☐ ☐ Did you incur moving expenses with the military during the year?
- ☐ ☐ Did you make any energy-efficient improvements to your main home during the year?
- ☐ ☐ Are you a business owner who paid health insurance premiums for your employees during the year?

Questionnaire

Name: SSN:

Questionnaire

☐ ☐ Did you receive a cash payment or digital asset of more than $10,000 in one transaction or two or more related transactions during the year?

Yes No

☐ ☐ If "Yes," was Form 8300, Report of Cash Payment over $10,000 Received in Trade or Business, filed?

☐ ☐ Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?

☐ ☐ Did you make any purchases subject to use tax during the year?

If "Yes," provide details.

☐ ☐ Did you receive any notices from the IRS or state taxing authority?

If "Yes," explain. ____

☐ ☐ May the IRS discuss your tax return with your preparer?

☐ ☐ Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Preparer Notes

Schedule C - Profit or Loss from Business

Name: SSN:

General Business Information

TS ____ Professional product or service ____ Employer ID number ____

Business name ____

Business address, city, state, ZIP ____

Accounting Method: ☐ Cash ☐ Accrual ☐ Other (specify) ____

☐ This business started or was acquired during 2023.

☐ This business was disposed of during 2023.

Select if this business is for:

☐ Professional gambler

☐ Exempt Notary income

☐ Newspaper delivery and you are under 18 years of age

☐ A clergy

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this business.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
☐	☐	If 'Yes," was any portion of the loan forgiven in 2023?

Income

	2023		2023
Gross receipts or sales		Other income	
Returns & allowances			

Expenses

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

Cost of Goods Sold

	2023		2023
Inventory at beginning of year		Materials & supplies	
Purchases		Other costs	
Cost of personal use items		Inventory at end of year	
Cost of labor		☐ There was a change in inventory method.	

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

Name: ______ SSN: ______

General Property Information

TSJ _____

Property description ______

Address, city, state, ZIP ______

Select the property type

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

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

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

- ☐ This property was placed in service during 2023.
- ☐ This property was disposed of during 2023.
- ☐ This property is your main home or second home.
- ☐ This property was owned as a qualified joint venture.

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this rental.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?

Income

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

Expenses

	Rental Unit Expenses	Rental **and** Homeowner Expenses
Advertising	______	
Auto & travel	______	
Cleaning & maintenance	______	______
Commissions	______	
Insurance	______	______
Legal & professional fees	______	
Management fees	______	
Mortgage interest	______	______
Other interest	______	______
Repairs	______	______
Supplies	______	______
Taxes	______	______
Utilities	______	______
Depletion	______	
Other expenses		
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

Checklist

Name: SSN:

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2023 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2022 tax year.

General Information and Prior Year Documentation

- ☐ Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children. etc.)
- ☐ Income tax returns from the prior two years
  If there were losses from business activities in prior years, include prior five years of returns instead of two
- ☐ Depreciation schedules from prior years for businesses, rentals, etc.

Current Year Income Documentation

- ☐ Wage and tax statements (Form W-2)
- ☐ Gambling income (Form W2-G)
- ☐ IRA distributions, pensions, and annuities (Form 1099-R)
- ☐ Dividend income (Form 1099-DIV)
- ☐ Interest income (Form 1099-INT)
- ☐ Miscellaneous income (Form 1099-MISC)
- ☐ Nonemployee compensation (Form 1099-NEC)
- ☐ Unemployment compensation and other government payments (Form 1099-G)
- ☐ Credit card, debit card, and third-party network transactions (Form 1099-K)
- ☐ Reportable payment transactions
- ☐ Social Security benefits (Form SSA-1099)
- ☐ Railroad retirement benefits (Form RRB-1099)
- ☐ Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
  - ☐ Basis information for any partnerships and S corporations
- ☐ Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- ☐ Proceeds from real estate transactions (Form 1099-S)
- ☐ Self-employed business income (Schedule C)
- ☐ Farm income (Schedule F)
- ☐ Farm rental income (Form 4835)
- ☐ Income from rental real estates and royalties (Schedule E)

Other Income (provide supporting documentation for income received for the following items)

- ☐ Sale of assets or property
- ☐ Cancellation of debt
- ☐ Other income ____

Payments (provide supporting documentation for payments made for the following items)

- ☐ Educator classroom expenses
- ☐ Employee business expenses
- ☐ Contributions to a Health Savings Account
- ☐ Expenses related to work relocation with the military
- ☐ Alimony
- ☐ Student loan interest
- ☐ Refunded student loan interest payments
- ☐ Student loan forgiveness
- ☐ Tuition and fees for higher education
- ☐ Expenses related to child or dependent care
- ☐ Contributions to a Retirement Savings Account
- ☐ Medical and dental expenses
- ☐ Real estate taxes
- ☐ Other state and local taxes

Checklist

Name: SSN:

Checklist

- [ ] Mortgage interest
- [ ] Investment interest
- [ ] Cash contributions
- [ ] Noncash contributions (provide organization name)
- [ ] Unreimbursed employee expenses
- [ ] Investment expenses
- [ ] Gambling losses
- [ ] Other payments ____

January 10, 2024

:

Thank you for choosing AvantiPRO to assist you with your 2023 taxes. This letter summarizes the services that we will provide you, and the responsibilities you have for preparation of your tax return. A detailed **Terms and Conditions Memorandum,** dated December 20, 2023, which fully describes the terms of our agreement with you, has been placed into the AvantiPRO client portal. Those terms and conditions are adopted and incorporated by reference into this engagement letter and govern our agreement. Please read that memorandum before signing this engagement letter.

Tax Return Preparation

- We will prepare your 2023 federal and state tax returns based on information you provide. Services for preparation of your return do not include auditing or verification of information provided by you.
- This engagement does not include any audit or examination of your books or records. In the event your return is audited, you will be responsible for verifying the items reported.
- The tax return preparation fee does not include accounting services.
- Fees charged for tax return preparation include limited assistance and consultation during the year but do not include audit representation or preparing materials to respond to correspondence from taxing authorities.
- The engagement to prepare your 2023 tax returns terminates upon delivery of your completed returns and original documents to you. Please store your supporting documents and copies of your tax returns in a secure place for at least seven years.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid when your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.

Thank you for the opportunity to be of service. We appreciate your confidence in us. Please date and execute this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement. If you have any questions, contact our office at (407)331-7330.

Sincerely,

Cathie Mannion CPA, MBA, EA
AvantiPRO

Accepted By: (Both spouses must sign for preparation of joint returns.)

____ ____

Taxpayer Date Spouse Date

January 10, 2024

We value you as our client, and our privacy is important to us. CPAs have been and continue to be bound by professional standards of confidentiality that are even more strigent than those required by law. Please read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (407)331-7330.

Sincerely,

Cathie Mannion CPA, MBA, EA
AvantiPRO