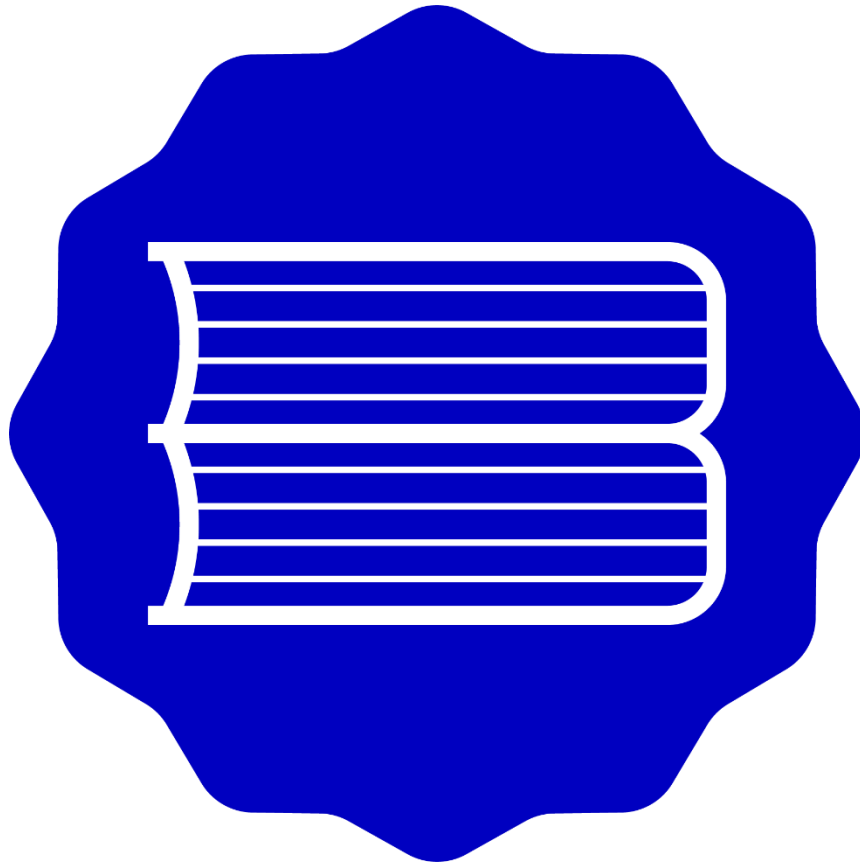


BARETTA ACCOUNTING

TAX ORGANIZER FOR INDIVIDUALS



PLEASE E-MAIL THIS TAZ ORGANIZER AND ALL SUPPORTING DOCUMENTS TO:

E-MAIL: TAX@BARETTA-ACCOUNTING.COM

IF YOU HAVE ANY QUESTIONS,
PLEASE DO NOT HESITATE TO CALL US AT:

(888) 201-0753



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2023 ENGAGEMENT LETTER - PLEASE READ AND SIGN

1. We are pleased to confirm our understanding of the arrangements for your income tax return preparation. This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations, or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements.

Tax Preparer Responsibilities

3. We will prepare your 2023 Federal and applicable resident State and Local Individual Income Tax Form 1040 and related Federal and state or local tax return schedules from information you furnish us. We will not audit, review, compile or otherwise verify the data you submit although we may ask you to clarify some of the information. We are not responsible for returns prepared by other preparers. In order to keep our fees to a minimum, we may furnish you with tax organizers and questionnaires to help you gather and organize the necessary information for us. If you have taxable activity in a state or locality other than your resident state or locality you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing us of the applicable states. We will prepare only those state returns specifically listed above.

4. We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies listed in this letter. Any other required services, forms or other actions on our part require a separate engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter.

Taxpayer Responsibilities - Foreign Sourced Assets

5. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country at any time during 2021, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax related forms and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.

6. If you and/or your entity have a financial interest in any foreign accounts, you are responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year.

7. In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926); and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000 (Form 8938). These code sections describe the information required to be reported on the respective forms, which are due when your income tax return is due, including extensions. Therefore, if you fall into one of the above categories you may be required to file one of the above listed forms. Failure to timely file may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

Other Items

8. Our fee does not include responding to inquires or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. Please do not respond to or click on any links from emails purportedly from the IRS-the IRS never initiates correspondence via email and any such emails are attempts to steal your identity. Additionally, in order to protect your identity, we will verify your id, birthdate, and social security number when you call or visit our office.

9. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions for three years from the filing date. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items. Also, by signing this agreement you are stating that if you have trade, business, or rental income, you have not under-reported your income nor have you over-stated your expenses.

10. We DO NOT automatically file tax extensions for clients-you must notify us in writing, email, or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We must receive your information by March 31 in order to complete your return in a timely manner and information received after that date may cause your return to be extended and completed after the April 15 due date. Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

11. We will use our professional judgment in preparing your tax returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

12. While a self-employed taxpayer's business deductions reduce income tax, they also reduce the earned income reported to the Social Security Administration. This could reduce current and future benefits for you and your dependents. You acknowledge and agree to the current business deductions and the potential negative effects on future social security benefits for you, your spouse, and dependents.

13. New privacy laws were established by the IRS effective January 1, 2009, and we are now prohibited from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these new regulations, we may provide copies of all returns to you in a secure file. Your use of this file is limited to lawful income tax related documents in compliance with our written portal usage policy and will be maintained and accessible solely in accordance with our policy for no more than 30 days after any notification of termination of services by either party, after which point it will be electronically deleted. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. The provider has established procedures and controls designed to protect client confidentiality and maintain data security.

14. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, which are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

15. It is our policy to keep records related to this engagement for three years. However, we do not keep any original client records, as we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for three years for possible future use, including potential examination by any government or regulatory agencies. Prior to each tax filing season, we send client organizers to most of our clients as a convenience to assist them with gathering their tax information. If you move or do not wish to receive an organizer, please notify us or we will send the organizer to the address we used on your prior year's tax return.

16. In the interest of facilitating our services to you, we may utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 30 days after the earlier of your or our termination of services under this agreement or April 15 unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement.

17. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors and accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. Unless otherwise specifically agreed to in a separate engagement letter signed by both parties, we will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

18. Billings become delinquent if not paid within 30 days of the invoice date. If billings are not paid within 60 days of the invoice date, at our election, we may stop all work at our discretion until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

19. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

20. From time to time various third parties may request that we sign, for you, some verification of income, employment, or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit, or verification our insurance carriers as well as the state board of accountancy prohibit us from signing any such document and we suggest that you have them send IRS Form 4506 to the IRS to obtain such verification.

21. We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected, and all other provisions remain in full force and effect.

Sincerely,

Andrew Baretta, Owner of Baretta Accounting (Baretta Bookkeeping LLC)

I have read the above terms of the engagement letter and agree with the terms of this engagement.

Taxpayer signature: _____ Date: _____

Spouse signature: _____ Date: _____

THIS LETTER MUST BE SIGNED FOR VMDE TO PREPARE YOUR TAX RETURN



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Income Tax Preparation Checklist

Personal Data

- Social Security Numbers {including spouse and children}
- Childcare provider: Name, Address and tax I.D. or Social Security Number
- Alimony paid: Social Security Number

Automobiles

- Personal property tax information

Employment & Income Data

- W-2 forms for this year
- Unemployment compensation: Form 1099-G
- Miscellaneous income including rent: Form 1099-MISC
- Partnership, S Corporation and trust income: Schedule K-1
- Pensions and Annuities: Form 1099-R
- Social Security/RR1 benefits: Form RRB-1099
- Alimony received
- Jury Duty Pay
- Gambling and lottery winnings
- Prizes and awards
- Scholarships and fellowships
- State and local income tax refunds: form 1099-G

Homeowner

- Residential address(es) for this year
- Mortgage interest: Form 1098
- Sale of your home or other real estate: form 1099-S
- Second mortgage interest paid
- Real estate taxes paid
- Moving expenses

Financial Assets

- Interest income statements: Form 1099-INT and 1099-OID
- Divided income statements: Form 1099-DIV
- Proceeds from broker transactions: Form 1099-B
- Retirement plan distribution: Form 1099-R

Expenses

- Gifts to charity (qualified written statement from charity for any single donation of \$250 or more)
- Unreimbursed expenses related to volunteer work
- Unreimbursed expenses related to your job
- Investment expenses
- Job hunting expenses
- Job related education expenses
- Childcare expenses
- Medical savings accounts
- Adoption expenses
- Alimony paid
- Tax return preparation fees and expenses

Self-Employment Data

- Business income: Form 1099-misc and/or own records.
- Partnership SE income: Schedule K-1
- Business related expenses: receipts, other documents and own records
- Farm related expenses: receipts, other documents and own records
- Employment taxes and other business taxes paid for current year: payment records

Miscellaneous Tax Documents

- Federal, state and local estimated income paid for current year: estimated tax vouchers, cancelled checks and other payment records
- IRA, Keogh and other retirement plan contributions: if self-employed, identity as for self or employees
- Records to document medical expenses
- Records to document casualty or theft losses
- Records for any other expenditures that may be deductible
- Records for any other revenue or sales of property that may be taxable.

Questions (Page 1 of 5)

The following questions pertain to the 2023 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

Yes No

Did your marital status change?

Are you married?

If Yes, do you and your spouse want to file separate returns?

If No, are you in a domestic partnership, civil union, or other state-defined relationship?

Can you or your spouse be claimed as a dependent by another taxpayer?

Did you or your spouse serve in the military or were you or your spouse on active duty?

Dependents:

Were there any changes in dependents from the prior year?

Note: Include non-child dependents for whom you provided more than half the support.

Did you or your spouse pay for child care while you or your spouse worked or looked for work?

Do you have any children under age 18 with unearned income more than \$1,100?

Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,100?

Did you adopt a child or begin adoption proceedings?

Are any of your dependents non-U.S. citizens or non-U.S. residents?

Healthcare:

Did you obtain healthcare coverage through the Marketplace?

If Yes, include all Forms 1095-A.

If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?

Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?

Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed on another taxpayer's return?

Are any of your dependents required to file a tax return?

Questions (Page 2 of 5)

Healthcare (continued):

Yes No

- Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year? _____
- Were you eligible for employer-sponsored healthcare coverage? _____
- Did you or your spouse have any transactions pertaining to a health savings account (HSA)?
If you received a distribution from an HSA, include all Forms 1099-SA. _____
- Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?
If you received a distribution from an MSA, include all Forms 1099-SA. _____
- Did you or your spouse receive any distributions from long-term care insurance contracts?
If Yes, include Forms 1099-LTC. _____
- If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? _____
- If Yes, how many months were you covered? _____
- If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? _____
- If Yes, how many months were you covered? _____
- Did you or your spouse lose your job because of foreign competition and pay for your own health insurance? _____

Education:

- Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? _____
- Did you or your spouse pay any student loan interest? _____
- Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? _____
- Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529) plan? _____
- If Yes, include all Forms 1099-Q.
If Yes, were the amounts withdrawn used for qualified tuition expenses? _____

Deductions and Credits:

- Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?
If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less. _____
- Did you or your spouse incur any casualty or theft losses? _____
- Did you or your spouse make any large purchases, such as motor vehicles and boats? _____
- Did you or your spouse incur any casualty or loss attributable to a federally declared disaster? _____
- Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? _____
- Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? _____
- If Yes, provide the number of gallons or special fuels used for off-highway business purposes.
_____ Gallons _____ Type
- Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells? _____
- Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters? _____

Questions (Page 3 of 5)

Investments:

Yes No

Did you or your spouse have any debts canceled, forgiven or refinanced? _____

Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? _____

Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation? _____

Did you or your spouse sell, exchange, or purchase any real estate? _____

If Yes, include closing statements.

Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan? _____

Did you or your spouse engage in any put or call transactions? _____

If Yes, provide the transaction details.

Did you or your spouse close any open short sales? _____

Did you or your spouse sell any securities not reported on Form 1099-B? _____

Retirement or Severance:

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? _____

Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan? _____

Did you or your spouse turn age 72 and have money in an IRA or other retirement account without taking any distribution? _____

Did you or your spouse make a qualified charitable distribution directly from an IRA? _____

Did you or your spouse retire or change jobs? _____

Did you or your spouse receive deferred, retirement or severance compensation? _____

If Yes, enter the date received (Mo/Da/Yr). _____

Personal Residence:

Did your address change? _____

If Yes, provide the new address.

If Yes, did you move to a different home because of a change in the location of your job? _____

Did you or your spouse claim a homebuyer credit for a home purchased in 2008? _____

Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? _____

Are your total mortgages on your first and/or second residence greater than \$750,000? _____

If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____

Did you or your spouse take out a home equity loan? _____

Did you or your spouse have an outstanding home equity loan at the end of the year? _____

If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____

Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? _____

Did you or your mortgagee receive mortgage assistance payments? _____

If Yes, include all Forms 1098-MA.

Questions (Page 4 of 5)

Sale of Your Home:

Yes No

Did you sell your home? _____

Did you receive Form 1099-S? _____

If Yes, include Form 1099-S.

Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? _____

Did you or your spouse ever rent out the property? _____

Did you or your spouse ever use any portion of the home for business purposes? _____

Have you or your spouse sold a principal residence within the last two years? _____

At the time of the sale, the residence was owned by the: _____ Taxpayer _____ Spouse _____ Both

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$15,000 to any individual? _____

Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? _____

Did you or your spouse make any gifts to a trust for any amount? _____

Did you or your spouse have a life insurance trust? _____

Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? _____

Did you or your spouse forgive any indebtedness to any individual, trust or entity? _____

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? _____

Were you or your spouse grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country? _____

Did you or your spouse create or transfer money or property to a foreign trust? _____

Did you or your spouse own any foreign financial assets? _____

Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments? _____

Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax? _____

If Yes, did the corporation cease to be an S corporation? _____

If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business? _____

If Yes, did you or your spouse transfer any share of stock in the corporation? _____

Questions (Page 5 of 5)

Miscellaneous:

Yes No

- Did you or your spouse pay in excess of \$1,000 in any quarter or \$2,300 during the year for domestic services performed in or around your home to individuals who could be considered household employees? _____
- Did you or your spouse receive unreported tip income of \$20 or more in any month? _____
- Have you or your spouse received a punitive damage award for damages other than for physical injuries or illness? _____
- Did you or your spouse engage in any bartering transactions? _____
- Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? _____
- For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move? _____
- Did you or your spouse sell, acquire, or exchange Bitcoin or other virtual currencies or engage in any sales or exchanges denominated in Bitcoin or other virtual currencies? _____
- Did you or your spouse receive an economic impact payment?
 If Yes, enter the amount of any economic impact payment received. _____
 If Yes, did you or your spouse repay any of the economic impact payment received? _____
 If Yes, enter the amount of the economic impact payment repaid. _____
- Did you or your spouse receive any advanced child tax credit payments?
 If Yes, attach all IRS Letters 6419 and enter the amount of payments received. _____
- If self-employed, were you unable to work due to contracting COVID-19, being in quarantine or isolation due to COVID-19, caring for an individual who contracted COVID-19 or was in quarantine due to COVID-19, or due to caring for a son or daughter because the child's school or childcare provider was closed or unavailable due to COVID-19 precautions? _____
- Did you or your spouse take out a Payroll Protection Program loan?
 If Yes, enter the date and total amount of the Payroll Protection Program loan(s) disbursed.
 Date (Mo/Da/Yr) _____ Amount _____
 If Yes, did you or your spouse have any eligible expenses reported for the business? _____
 If Yes, are these amounts included in the expenses reported for the business? _____
- If Yes, did you or your spouse received loan forgiveness or are you or your spouse seeking forgiveness?
 If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness.
 Date (Mo/Da/Yr) _____
 If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness.
 Amount _____

Additional state pages have been included at the back of the organizer and should be reviewed.

2023 Individual Taxpayer Organizer



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Taxpayer				Tax ID # *	
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	Email		IP PIN
Occupation		Date of birth		Are you new to our firm? Yes No	
Address		City		State	Zip
County		Primary phone		Secondary phone	
Driver's License No.		State	Issue Date	Exp. Date	

Spouse				Tax ID # *	
<i>First Name</i>	<i>M.I.</i>	<i>Last Name</i>	Email		IP PIN
Occupation		Date of birth		Are you new to our firm? Yes No	
Address <small>(If different from Taxpayer)</small>		City		State	Zip
County		Primary phone		Secondary phone	
Driver's License No.		State	Issue Date	Exp. Date	

If you moved during 2023, enter your previous address.	Date of move
--	--------------

Marital status on 12/31/23: Single Married Separated Surviving Spouse Registered Domestic Partnership (RDP)
 Were you divorced or separated during the year? Yes No Were there any deaths in the family? Yes No
Note: Individuals in registered domestic partnerships (RDPs) and civil unions are not considered married for federal tax purposes.
Notices: Have you received any notice from the IRS or state revenue department within the past year? Yes No

Names of dependent children <i>Child's full name</i>	Tax ID # *	IP PIN	Date of birth	Months lived in home in 2023	Relationship to taxpayer	College student?

Did any of the children have unearned income above \$1,250 for the year? Yes No Do any of the children have a disability? Yes No
 Is it anticipated that a different taxpayer will seek to claim a child listed above as their dependent for tax year 2023? Yes No

Other dependents or people who lived with you

Name	Tax ID # *	IP PIN	Date of birth	Months lived in home in 2023	Relationship	Income

Bank information: Use for Direct deposit of refund Direct debit of balance due Name of bank

Checking Savings	Routing transit number	Account number
------------------	------------------------	----------------

Ask your tax preparer for information about depositing a refund into an IRA account or splitting the deposit into more than one account.
 *A Tax ID # is either a Social Security Number (SSN), adoption taxpayer identification number (ATIN), or an individual taxpayer identification number (ITIN).

Questions — All Taxpayers

(Provide related statements or other documentation.)

"You" refers to both taxpayer and spouse—ask your preparer if unsure about a question.

LIFESTYLE & TAXES	Yes	No	Are either you or your spouse legally blind?		
	Yes	No	Did you pay or receive alimony in 2023? <i>Paid Received \$</i>	<i>Recipient's SSN</i>	<i>Date of divorce or separation</i>
	Yes	No	Did you purchase health insurance through a public exchange/marketplace? (Provide Form 1095-A.)		
	Yes	No	Will there be any significant changes in income or deductions next year, such as retirement?		
	Yes	No	Did you pay anyone for domestic services (e.g., nanny, housekeeper, cook, caretaker) in your home?		
	Yes	No	Did you purchase a new or used energy-efficient, hybrid, or electric car, truck, or van?		
	Yes	No	Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?		
	Yes	No	Are you a member of the military?	State of residency	
	Yes	No	Were you a citizen of or lived in a foreign country?	Foreign country	
	Yes	No	Do you own or have financial interest in a foreign bank or financial account? <i>Maximum value \$</i>		
	Yes	No	Would you like to allow your tax preparer or another person to discuss your return with the IRS? <i>Designee's name</i>	<i>Phone number</i>	<i>PIN (any five digits)</i>
CHILDREN & EDUCATION	Yes	No	Were any children born or adopted in 2023? (Provide statement for other expenses.)		
	Yes	No	Were any children attending college? (Provide Form 1098-T and Form 1098-E.)		
			<i>Year in college</i>	<i>Paid by you: Tuition \$</i>	<i>Books \$</i>
			<i>Paid by student: Tuition \$</i>	<i>Books \$</i>	<i>Student loan interest \$</i>
	Yes	No	Did you pay any tuition for a private school for a dependent or take classes yourself?		
			<i>Student</i>	<i>Amount paid \$</i>	
			<i>Name and address of school</i>		
	Yes	No	Did you pay for child or dependent care so you could work or go to school? (Provide statement if applicable)		
<i>Name of provider</i>			<i>EIN or SSN</i>		
<i>Address</i>			<i>Amount paid \$</i>		
Yes	No	Do you have any children who have unearned income of \$1,250 or more?			
Yes	No	Did you make any contributions to a 529 plan in 2023?			
INVESTMENTS	Yes	No	Did you, or will you, contribute any money to an IRA for 2023?	Traditional IRA	Roth IRA
	Yes	No	Did you roll over any amounts from a retirement account in 2023?		
	Yes	No	Did you sell or transfer any stock or sell rental or investment property?		
	Yes	No	Did you receive any income from an installment sale?		
	Yes	No	Did you have any investments become worthless or were you a victim of investment theft in 2023?		
	Yes	No	Were you granted, or did you exercise, any employee stock options during 2023?		
	Yes	No	Did you (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (<i>Digital assets include cryptocurrencies, NFTs, and stablecoins</i>)		
DEDUCTIONS	Yes	No	Did you, or do you plan to, contribute money before April 15, 2024 to an HSA for 2023? If yes, provide details.		
	Yes	No	Did you pay any interest on a loan for a boat or RV that has living quarters? If yes, provide details.		
	Yes	No	Did you pay sales taxes on a major purchase in 2023, such as a vehicle, boat, or home?		
	Yes	No	Did you make any charitable contributions in 2023? If yes, provide details.		
BUSINESS	Yes	No	Did you work from a home office or use your car for your business?		
	Yes	No	Did you receive income from a sharing/gig economy activity (e.g. Airbnb, Uber, etc.)?		
	Yes	No	Do you own a business or an interest in a partnership, corporation, LLC, farming activities, or other venture?		
HOME	Yes	No	Did you purchase or sell a main home during the year? If yes, provide closing statement.		
	Yes	No	If you sold a home, did you claim the First-Time Homebuyer Credit when it was purchased? If yes, provide details.		
	Yes	No	Did you refinance a mortgage or take a home equity loan? If yes, provide closing statement.		
	Yes	No	Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?		
	Yes	No	Did you make any new energy-efficient improvements to your home? If yes, provide details.		

State information	Full-year resident	Part-year resident	Nonresident	School district		
States of residence during 2023 and dates	Do you rent or own your home?			Rent	Own	
	Total rent paid \$			Includes heat?	Yes	No

Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, 1099-NEC, 1099-K, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

Indicate "T" for taxpayer, "S" for spouse, "J" for joint

Provide additional statements if more room is needed

Forms W-2—Wage and Tax Statement

T/S	Employer name	T/S	Employer name
	1)		4)
	2)		5)
	3)		6)

Forms 1099-INT—Interest Income

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-DIV—Dividends and Distributions

T/S/J	Name of issuer	T/S/J	Name of issuer
	1)		4)
	2)		5)
	3)		6)

Forms 1099-R—Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.

T/S	Name of issuer	T/S	Name of issuer
	1)		4)
	2)		5)
	3)		6)

If the distribution is before age 59½, give a reason to determine if an exception to penalty applies.

Tax-Exempt Interest (such as municipal bonds—include statement)

Payer	\$	Payer	\$

Other Income

State tax refund	\$	Unreported tips	\$
Unemployment compensation	\$	Other	\$
Social Security (taxpayer)—provide SSA-1099 or RRB-1099	\$		\$
Social Security (spouse)—provide SSA-1099 or RRB-1099	\$		\$
Gambling income—provide Form W-2G	\$		\$
Business income (see <i>Sole Proprietorship Tax Organizer</i>)		Stock sales	See "Sales and Exchanges Worksheet" below.
Rental income (see <i>Rental Property Tax Organizer</i>)		Sale of other property	

Sales and Exchanges Worksheet

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements.

Description of property	Purchase date	Cost/basis	Sale date	Sale price
		\$		\$
		\$		\$
		\$		\$

Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
- Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

Itemized Deductions Worksheet

Deductions must exceed \$13,850 Single, \$27,700 MFJ/QSS, \$20,800 HOH, or \$13,850 MFS to be a tax benefit.

Medical Expenses. Must exceed 7.5% of income to be a benefit—include cost for dependents—do not include any expenses that were reimbursed by insurance or paid with funds from an FSA, HSA, or HRA.				Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all contributions.			
Dentists	\$	Hospitals	\$	Monetary (cash, check, credit card)	\$		
Doctors	\$	Insurance	\$	Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$		
Equipment	\$	Prescriptions	\$	Did you transfer funds from an IRA directly to a charity? Yes No	\$		
Eyeglasses	\$	Other	\$	Charitable mileage _____ @ 14¢			
Medical miles: _____ @ 22¢				Casualty and Theft Losses			
Taxes Paid. Do not include taxes paid for full or partial business or rental-use property, including business use of the home.				If you suffered any sudden, unexpected damage or loss of property, or a theft in a federally-declared disaster area, provide details to your tax preparer. Yes No			
State withholding				Reported on W-2			
State estimated taxes—paid in 2023				\$			
Real estate tax—residence				\$			
Real estate tax—other				\$			
Personal property taxes				\$			
Property tax refund—received in 2023				\$()			
Foreign tax paid				\$			
Other				\$			
Other				\$			
Other				\$			
Balance paid in 2023 from prior year state returns (do not include interest or penalties)				\$			
Did you keep receipts for sales tax paid during 2023?	Yes	No					
Did you purchase a car, plane, boat, or home in 2023?	Yes	No					
Sales tax paid \$	Purchase paid \$	Date					
Interest Paid. Do not include interest paid for full or partial business-use or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.				Miscellaneous Itemized Deductions. Miscellaneous itemized deductions subject to the 2% AGI limitation are not deductible on the federal return. However, these expenses may be deductible on your state return. For use of home, auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer? Yes No			
Main home	\$	Equity loan	\$	Dues	\$	Subscriptions	\$
Second home	\$	Equity loan	\$	Investment expenses	\$	Supplies	\$
Points	\$	Investment interest	\$	Job education	\$	Tax prep fees	\$
				Job seeking	\$	Tools	\$
				Legal fees	\$	Uniforms	\$
				Licenses	\$	Union dues	\$
				Safety equipment	\$	Other	\$
				Other Deductions. The following deductions are not subject to the 2% AGI limit.			
				Gambling losses	\$	Federal estate tax on IRD	\$
				Impairment-related expenses	\$	Other	\$

Other Deductions or Questions

- Notes:**
- Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
 - Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
 - Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum \$300 each.	\$
Health savings account (HSA). Contributions for 2023 may be made up until April 15, 2024. (Only include contributions you made out-of-pocket).	\$
Self-employed SEP, SIMPLE, and qualified plans. Contributions for 2023 may be made up until April 15, 2024.	\$
Self-employed health insurance. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	\$
Penalty on early withdrawal of savings.	\$
IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Contributions for 2023 may be made up until April 15, 2024.	\$
Student loan interest. Paid for taxpayers and dependents.	\$
Moving expenses. Available only to members of the Armed Forces (or their spouses or dependents) on active duty that move pursuant to a military order and incident to a permanent change of station.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer
Other adjustments. Include description.	\$

Estimated Tax Payments — Tax Year 2023

<i>Installment</i>	<i>Date paid</i>	<i>Federal</i>	<i>Date paid</i>	<i>State</i>
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2022 overpayment		\$		\$
Total		\$		\$

Tax Preparation Checklist

Please provide the following documentation:

All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.

Form 1095-A (for health insurance purchased through a public exchange/marketplace), Form 1095-B (for health insurance purchased outside of a public exchange), or Form 1095-C (for employer-provided health insurance coverage).

If you are a new client, provide copies of last year's tax returns.

The completed Individual Income Tax Organizer. **Note:** If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."

Copy of the closing statement if you bought, sold, or refinanced real estate.

Mileage amounts for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.

Detail of estimated tax payments made, if any.

Income and deductions categorized on a separate sheet for business or rental activities.

List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions.

Copy of all acknowledgement letters received from charitable organizations for contributions made in 2023.

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 returns carefully before signing to make sure the information is correct.
- Fees must be paid before your tax returns are 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 may be required for preparation of returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a duplicate copy in the future.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities. For a joint return, both taxpayers must sign.

Taxpayer

Spouse

Date

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your express written permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Sole Proprietorship Tax Organizer

Use a separate organizer for each business

Sole Proprietor General Information

Name of sole proprietor		
Business name (if different)		EIN (if applicable)
Business address (if different from home address)		
Principal business activity	Date business started	Date business closed
Principal product or service		
Yes	No	Was the primary purpose of the business activity to realize a profit?
Yes	No	Did you materially participate (involved in a regular, continuous, and substantial basis) in the operation of this business?
Yes	No	Has the business reported any losses in prior years?
Accounting method: Cash Accrual Other (specify)		
Yes	No	Does the business file under a calendar year? (If no, list the fiscal year.)

Sole Proprietor Specific Questions

Yes	No	Did you pay any family members for business services?	
Yes	No	Did you make any payments of \$600 or more to subcontractors, attorneys, accountants, directors, etc.?	
		If Yes, did you issue Form 1099-NEC? List name and social security number (SSN) for each person to whom you paid \$600 or more.	
		Name	SSN
		Name	SSN
Yes	No	Did you make, or do you plan to make, any contributions to a self-employed retirement plan?	
		Type of plan	Amount contributed \$
Yes	No	Did you pay for your own health/dental insurance? If Yes, provide amount of premiums paid during the year.	
Yes	No	Did you have any employees?	
Yes	No	Did you have any bartering transactions in 2023?	
Yes	No	Did you have a Paycheck Protection Program (PPP) loan that was forgiven in 2023?	

Sole Proprietor Business Income

Gross receipts or sales (if you received Forms 1099-NEC or 1099-K, list name of payer and amount separately from gross receipts or sales)		\$
Form 1099-NEC	\$	Form 1099-K \$
Total of all Forms 1099-NEC and 1099-K received		\$
Returns (cash or credit refunds) and allowances (discounts or reductions in selling price)		\$()
Other income (not included in gross receipts above)		\$

Form 1099-NEC. You may receive Form 1099-NEC (instead of Form W-2) if you are not classified as an employee. If you receive Form 1099-NEC, you are generally required to file Schedule C, *Profit or Loss From Business*, claim any expenses associated with the income received, and must pay self-employment (SE) tax on the net income.

Sole Proprietor Cost of Goods Sold (for manufacturers, wholesalers, and businesses that make, buy, or sell goods)

Inventory at the beginning of the year	\$
Purchases less costs of items withdrawn for personal use	\$
Cost of labor	\$
Materials and supplies	\$
Inventory at the end of the year	\$

Sole Proprietor Business Expenses

Advertising	\$	Management fees	\$	Wages*	\$
Bad debts	\$	Meals – business (50% deduct.)	\$	Other	\$
Bank charges	\$	Office supplies	\$		\$
Business licenses	\$	Start-up costs (first year of business)	\$		\$
Commissions and fees	\$	Pension and profit-sharing plans	\$		\$
Contract labor*	\$	Rent or lease – car, machinery, equipment	\$		\$
Employee benefit programs	\$	Rent or lease – other business property	\$		\$
Employee health care plans	\$	Repairs and maintenance	\$		\$
Entertainment (not deductible)	\$	Supplies (not included in inventory cost)	\$		\$
Gifts	\$	Taxes – payroll*	\$		\$
Insurance (other than health insurance)	\$	Taxes – property	\$		\$
Interest – mortgage	\$	Taxes – sales	\$		\$
Interest – other	\$	Taxes – state	\$		\$
Internet service	\$	Telephone	\$		\$
Legal and professional services	\$	Utilities	\$		\$

* Provide copies of Form W-3, Form 940, Form 941, Form 1096, Form 1099-NEC, Form 1099-MISC, and any state tax forms filed.

Other Business Expenses – List out type and expense amount

	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Car Expenses (use a separate form for each vehicle)

Make/Model			Date car placed in service	
Yes	No	Car available for personal use during off-duty hours?		
Yes	No	Do you (or your spouse) have any other cars for personal use?	Did you trade in your car this year? Yes No	
Yes	No	Do you have evidence?	Cost of trade-in	Trade-in value
Yes	No	Is your evidence written?	\$	\$
<i>Mileage</i>			<i>Actual Expenses</i>	
Beginning of year odometer			Gas/oil	\$
End of year odometer			Insurance	\$
Business mileage			Parking fees/tolls	\$
Commuting mileage			Registration/fees	\$
Other mileage			Repairs	\$

Generally, you can use either the standard mileage rate or actual expenses to calculate the deductible costs of operating your car for business purposes. However, to use the standard mileage rate, it must be used in the first year the car is available for business. In later years, you can then choose between either the standard mileage rate method or actual expenses.

Travel Expenses

- **Meals.** You can deduct the cost of meals while traveling away from home on business. You can use the actual cost of your meals or the standard meal allowance per diem, which can vary by location.
- **Travel/Lodging.** You can deduct the ordinary and necessary expenses of traveling away from your home for business purposes. Included expenses are transportation, airfare, taxi, lodging, etc.

City visited (for per diem)	# of days in city	City visited (for per diem)	# of days in city

Travel expenses

Airfare	\$	Other travel expenses (describe below)	
Bus, train, taxi	\$		\$
Entertainment (not deductible)	\$		\$
Lodging	\$		\$
Parking and tolls	\$		\$
Meals (actual receipts)	\$		\$

Equipment Purchases – Enter the following information for depreciable assets purchased that have a useful life greater than one year

Asset	Date purchased	Cost	Date placed in service	New or used?
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		
		\$		

Depreciation. Depreciation is the annual deduction that allows you to recover the cost or other basis of your business property over a certain number of years. Depreciation starts when you first use the property in your business. It ends when you either take the property out of service, deduct all your depreciable cost or basis, or no longer use the property in your business. The IRS has outlined a useful life (a set number of years) for most assets.

Equipment Sold or Disposed of During Year

Asset	Date out of service	Date sold	Selling price/FMV	Trade-in?
			\$	
			\$	
			\$	
			\$	

Disposition of Property. A disposition of property occurs when you sell property for cash or other property, you exchange property for other property, you transfer property to satisfy a debt, you abandon property, your bank forecloses or repossesses your property, or your property is damaged, destroyed, or stolen and you receive property or money in payment.

Business Use of the Home

Area of home must be used regularly and exclusively for business except for storage or daycare.

Note: Managing rental activities or investments does not qualify for business use of the home.

All Taxpayers

All Taxpayers		For Daycare Only	
A) Business use area (square footage)		1) Hours used for daycare	
B) Total area of home (square footage)		2) Total hours in year	8,760 hrs.

Enter below only the expenses paid during the period the home was used for business.

Direct expenses benefit only the business use portion of the home. This includes painting or repairs exclusively for the business area.

Indirect expenses are for keeping up and running the entire home, such as mortgage interest and property taxes.

If you bought or sold your home during 2023, copy this worksheet and fill out one for each home.

	Direct	Indirect		Direct	Indirect
Mortgage interest	\$	\$	Repairs and maintenance	\$	\$
Property taxes	\$	\$	Utilities	\$	\$
Insurance	\$	\$	Other	\$	\$
Rent	\$	\$	Other	\$	\$

Depreciation of the Home

Lower of cost or fair market value of home	\$	Improvements?	Yes	No
Value of land	\$	Casualty losses in 2023?	Yes	No

1) Exclusive Use Test—Business Use of Home

The exclusive use test is met if an area of the home is used only for business. The area can be a room or other separately identifiable space. The space does not need to be marked off by a permanent partition. This test is not met if you use the area both for business and for personal purposes, such as a den used for business during the day and TV viewing during the evening.

The exclusive use test is not required for:

- An area used on a regular basis for storage of inventory or product samples.
- A home used as a daycare facility.

Storage of inventory or product samples—exception to exclusive use test. If you use part of a home for business to store inventory or product samples, you are not required to meet the exclusive use test. However, you must meet all the following tests.

- You are in the business of selling products at wholesale or retail.
- The inventory or product samples are kept in the home for use in the business.
- You home is the only fixed location of the business.
- The storage space is used on a regular basis.
- The storage space is a separately identifiable space suitable for storage.

2) Regular Use Test—Business Use of Home

The regular use test means you must use a specific area of the home for business on a regular basis. Incidental or occasional business use is not regular use. All facts and circumstances are considered in determining whether the business use is regular.

3) Trade or Business Use Test—Business Use of Home

To satisfy the trade or business use test, the portion of the home used for business must be used in connection with a trade or business. If the business use is for a profit-seeking activity that is not a trade or business, the deduction is not allowed.

4) Principal Place of Business Test—Business Use of Home

A trade or business can have more than one location. To qualify for a business use of home deduction, the home must be the principal place of business for that trade or business. To make this determination, the following are considered.

- The relative importance of the activities performed at each place where business is conducted, and
- The amount of time spent at each place where business is conducted.

A home office qualifies under this test if:

- The home office is used exclusively and regularly for administrative or management activities of the trade or business.
- There is no other fixed location where substantial administrative or management activities are conducted.

Self-Employment (SE) Tax

• SE tax is a Social Security and Medicare tax primarily for individuals who are self-employed. It is similar to the Social Security and Medicare tax withheld from the pay of most wage earners. Your payments of SE tax contribute to your coverage under the Social Security system. Social Security coverage provides you with retirement benefits, disability benefits, survivor benefits, and hospital insurance (Medicare) benefits.

- You must pay SE tax if your net earnings from self-employment were \$400 or more, or you had church employee income of \$108.28 or more. The SE tax rules apply no matter how old you are and even if you are already receiving Social Security or Medicare benefits.
- The SE tax rate on net earnings is 15.3% (12.4% for Social Security plus 2.9% for Medicare). Only the first \$160,200 (2023) of combined wages, tips, and net earnings is subject to the 12.4% Social Security part of SE tax.

Rental Property Tax Organizer

Rental Income and Expenses

Indicate type of property as 1 -Single Family Residence, 2 -Multi-Family Residence, 3 - Vacation/Short-Term Rental, 4 - Commercial, 5 - Land, 6 -Self-Rental, or 7 -Other (describe).

	<i>Property A</i>		<i>Property B</i>		<i>Property C</i>	
	Address of property:		Address of property:		Address of property:	
	Type		Type		Type	
	Any personal use?	Yes No	Any personal use?	Yes No	Any personal use?	Yes No
	<i>Fair Rental Days</i>	<i>Personal Use Days</i>	<i>Fair Rental Days</i>	<i>Personal Use Days</i>	<i>Fair Rental Days</i>	<i>Personal Use Days</i>
Date placed in service						
Rents received	\$		\$		\$	
Expenses						
Advertising	\$		\$		\$	
Auto and travel	\$		\$		\$	
Cleaning and maintenance	\$		\$		\$	
Commissions	\$		\$		\$	
Insurance	\$		\$		\$	
Legal and professional fees	\$		\$		\$	
Management fees	\$		\$		\$	
Mortgage interest paid to banks	\$		\$		\$	
Other interest	\$		\$		\$	
Repairs	\$		\$		\$	
Supplies	\$		\$		\$	
Taxes	\$		\$		\$	
Utilities	\$		\$		\$	
Other (list)	\$		\$		\$	
	\$		\$		\$	
	\$		\$		\$	
	\$		\$		\$	
	\$		\$		\$	

Property Information

If this is your first year with our firm, please provide a depreciation schedule for all property placed in service before 2023.

Property Purchased. Treat the cost of improvements made to real property as the purchase of a new asset.

<i>Asset</i>	<i>Date purchased</i>	<i>Cost</i>	<i>Date placed in service</i>
		\$	
		\$	
		\$	
		\$	
		\$	

Property Sold or Taken Out of Service

<i>Asset</i>	<i>Date sold or taken out of service</i>	<i>Selling price</i>	<i>Trade in?</i>
		\$	
		\$	
		\$	
		\$	
		\$	

2023 Paid Preparer Due Diligence Checklist

- Earned Income Credit (EIC)
- American Opportunity Credit (AOC)
- Child Tax Credit (CTC)
- Additional Child Tax Credit (ACTC)
- Credit for Other Dependents (ODC)
- Head of Household (HOH)

	EIC		AOC		CTC/ACTC/ODC		HOH	
Can you provide documentation, if required, to substantiate your eligibility for each credit and/or HOH filing status and the amount of each credit being claimed? (See below for examples of documentation.)	Yes	No	Yes	No	Yes	No	Yes	No
	n/a		n/a		n/a		n/a	
Were any of these credits disallowed or reduced in a prior year?	Yes	No	Yes	No	Yes	No	n/a	
	n/a		n/a		n/a			
Is each qualifying person for whom you are claiming the Child Tax Credit, Additional Child Tax Credit, and Credit for Other Dependents a citizen, national, or resident of the United States?	n/a		n/a		Yes	No	n/a	
					n/a			
Did all children for whom you are claiming the Child Tax Credit and/or Additional Child Tax Credit reside with you for more than half the year?	n/a		n/a		Yes	No	n/a	
					n/a			
Is there an active Form 8332, <i>Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent</i> , or a similar statement in place?	n/a		n/a		Yes	No	n/a	
					n/a			
Did you release the claim for exemption (dependent) to another person?	n/a		n/a		Yes	No	n/a	
					n/a			
Have you provided documentation for the American Opportunity Credit, including Form 1098-T and/or receipts for qualified tuition and related expenses?	n/a		Yes	No	n/a		n/a	
			n/a					
Were you unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	n/a		n/a		n/a		Yes	No
							n/a	

Documentation Examples (list not all-inclusive)

Residency of a Qualifying Child <ul style="list-style-type: none"> • School records or statement. • Landlord or a property management statement. • Health care provider statement. • Medical records. • Child care provider records. • Placement agency statement. • Social service records or statement. • Place of worship statement. • Indian tribal official statement. 	Disability of Qualifying Child <ul style="list-style-type: none"> • Medical doctor's statement. • Other health care provider's statement. • Social services agency or program statement. 	Schedule C <ul style="list-style-type: none"> • Business license. • Forms 1099. • Records of gross receipts. • Summary of income. • Records of expenses. • Summary of expenses. • Bank statements to show income and expenses.
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Due Diligence: Additional Questions and Information (list not all-inclusive)

- Ask questions, contemporaneously document questions and client responses
- Must not know of any reason that the client's information is false.
- Do not ignore the implications of any information provided by the client and make additional inquiries if information appears incorrect.
- Complete and submit Form 8867 for each credit claimed.
- Compute the credits.

Taxpayer

Spouse (if filing jointly)

Date