



This organizer is designed to assist you in gathering the information required for preparation of your individual income tax returns. Please complete all applicable sections. Also, please provide details and documentation as requested. Documents may be provided electronically using our File Share portal which you access from our website: www.tht.cpa. However if you receive your tax documents in paper format you can mail or drop off the originals at our office.

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

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to taxpayers in an envelope clearly marked "Important Tax Documents Enclosed" and should be submitted with this organizer. Include the following, if applicable:

- W-2 (wages)
- 1099-R (retirement)
- 1099-INT (interest)
- 1099-DIV (dividends)
- 1099-B (brokerage sales)
- 1099-MISC (rents, etc.)
- 1099-K (payment card and third-party transactions)
- 1099 (any other)
- 1095-A, 1095-B, 1095-C (health insurance)
- 1098-T (education)
- Schedules K-1 (Forms 1065, 1120-S, 1041)
- Annual brokerage statements
- 1098 (mortgage interest)
- 8886 (reportable transactions)
- Closing Disclosure (real estate sales/purchases)
- Copies of any tax elections or revocations in effect
- Other information statements

In addition, please provide a copy of your (and your spouse's, if applicable) driver's license (front and back). This information may be needed to electronically file your tax return.

An engagement letter explains the services that will be provided to you. If you have not already signed and returned your engagement letter please do so now. If you need us to resend your engagement letter email JanieW@tht.cpa.

The filing deadline for your income tax return is _____. Your completed tax organizer needs to be received no later than _____. Any information received after that date may require an extension to be filed for this return.

If an extension of time is required, any tax due should be paid with that extension. Any taxes not paid by the filing deadline may be subject to penalties and interest. If you don't pay a reasonable estimate of your tax liability, your extension may be deemed invalid, subjecting you to late-filing penalties.

Your return will be electronically filed unless otherwise requested or ineligible for e-file. The request to opt out of e-filing may require you to sign a form that will be filed with the taxing authority(ies).

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact us.

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer) _____

Certified by (spouse) _____ (if applicable)

If we did not prepare your prior year returns, provide a copy of federal and state returns for the three previous years. If we did not prepare your prior year returns, do we have permission to contact your predecessor tax return preparer?

Yes No

If permission is granted, please provide the predecessor's contact information.

Taxpayer's name _____ Social Security number _____ Occupation _____

Spouse's name _____ Social Security number _____ Occupation _____

NOTE: Please indicate if you worked/lived somewhere different than previous years. This may affect where you will need to file state income tax returns.

Home address _____

City, town or post office _____ County _____ State _____ Zip code _____ School district _____

Home no. _____ Email (T) _____ Email (S) _____

Contact number (taxpayer) _____

Contact number (spouse) _____

Office _____

Office _____

Fax _____

Fax _____

Mobile _____

Mobile _____

Taxpayer citizenship/visa status _____

Spouse citizenship/visa status _____

Taxpayer date of birth _____

Blind? Yes No

Spouse date of birth _____

Blind? Yes No

► Dependent children who lived with you:

Full name	Social Security number	Relationship	Birth date

► Other dependents:

Full name	Social Security number	Relationship	Birth date	# months resided in your home	% support furnished by you

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 Please answer the following questions and submit details for any question answered "yes." Yes No

► 1) Will the address on your current returns be different from that shown on your prior year returns?

If yes, provide the new address and the date moved. _____

► 2) Did any births, adoptions, marriages, separations, divorces or deaths occur related to you, your spouse or any of your dependents for 2023?

If yes, provide details. _____

► 3) Were there any changes in dependents from the prior year? If yes, provide details.

► 4) Are you entitled to a dependency exemption due to a divorce decree?

► 5) Did any of your dependents have unearned income of \$1,250 or more (\$350 if self-employed)?

If yes, do you want us to prepare your child's tax return? Please let us know if you would like to discuss.

► 6) Are any dependent children married and filing a joint return with their spouse?

► 7) Did any dependent child, 19–23 years of age, attend school full time for less than five months during the year?

► 8) Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return in which you have not already notified us (including a partnership or LLC in which you have an investment)?

If yes, provide copies of all notices or correspondence received.

► 9) Did you receive (as a reward, award or compensation) or sell, exchange, or otherwise dispose of a digital asset or a financial interest in a digital asset? If yes, provide details. A digital asset is any virtual currency of value that functions as a medium of exchange, a unit of account and/or a store of value.

Cryptocurrency, such as Bitcoin, is an example of a digital asset.

► 10) Did you receive any income from any legal proceedings during the year? If yes, provide details.

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▶ 11) Did you receive any forgiveness of debt during the year, including cancelation of student loans or other indebtedness during the year? If yes, provide details.

▶ 12) Did you make gift(s) to any person that total more than \$17,000 this year? The gift(s) could have been made directly, indirectly or to a trust.

▶ 13) Did you make any discounted gifts or gifts of future interest to any person or trust?

▶ 14) Did you have any interest in, or signature or other authority over, a bank, securities or other financial account in a foreign country? If the aggregate value of all the accounts exceeded U.S. \$10,000 at any time during the year and you are engaging us to complete your Report of Foreign Bank and Financial Accounts (FBAR) on FinCEN Form 114, please complete the following:

Name and address of financial institution	Account type (bank securities/ other)**	Account number	Maximum value during the year*	Currency	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address, and U.S. taxpayer identification number (if any)

* Please provide the highest value at any time during the year in the foreign currency.

** Treasury guidance presently (*Form 114, Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life) and an annuity policy with cash surrender value.

▶ 15) Did you have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year or more than \$75,000 at any time during the tax year? Please include assets not previously listed for FinCEN 114 reporting.

Description of asset	Identifying number	Date asset acquired or disposed of during the year	Maximum value of asset during the tax year	Currency/ exchange rate	If asset is stock of a foreign entity, provide name, type and mailing address	If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address

- ▶ 16) Did you have foreign income, pay any foreign taxes that are not reflected on an enclosed Form 1099, or file any foreign information reporting or tax forms?

Provide details. _____

- ▶ 17) Were you the grantor, transferor or beneficiary of a foreign trust?

- ▶ 18) Were you a resident of, work for a period of time in more than one state, or receive income from more than one state during the year? If so, provide details. You may be required to file tax returns and may also owe taxes in those states.

- ▶ 19) Do you file use tax returns in any states?

- ▶ 20) Do you have any unpaid sales/use tax for tax year 2023 (such as from goods you purchased online or from a catalog)?

- ▶ 21) Do you and/or your spouse want to designate \$3 to the Presidential Election Campaign Fund?

Taxpayer	Yes	No
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Spouse	Yes	No
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- ▶ 22) Do you wish to contribute to any state fund(s)? If yes, indicate amount(s) and which fund(s):

- ▶ 23) Did you and all members of your household maintain minimum essential health coverage for all months of 2023? Minimum essential coverage includes employer-sponsored health insurance coverage, Medicare, Medicaid or Tricare. Note: Although the federal individual mandate requiring individuals to have health insurance was eliminated, some states assess penalties. Also, the eligibility for coverage can affect eligibility for the premium tax credit.

1. Enclose documentation received from your employer and/or insurance company, such as Form(s) 1095-B, *Health Coverage*, Form(s) 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, even for partial periods of coverage.

2. If anyone in the household was not covered for the entire year, provide details that include dates of partial periods of coverage and any other types of health insurance coverage and/or benefits received during the year, such as Indian tribe membership and/or health care sharing ministry membership.

- ▶ 24) If you or your household did not maintain minimum essential health coverage for the entire year:

1. Were you offered coverage (through your or your spouse's plan) that you declined?

2. If yes, did the coverage offer minimum value and was it affordable?

3. Were you or any member of your household eligible for Medicare or Medicaid but did not enroll?

- ▶ 25) Did you or any member of your family enroll in health insurance coverage through the Health Insurance Marketplace at healthcare.gov under the Affordable Care Act? If yes, enclose Form 1095-A, *Health Insurance Marketplace Statement*.

▶ 26) Is more than one tax household sharing the premium tax credit? Examples include adult nondependent children, situations of divorce or a new marriage.

▶ 27) Were either you or your spouse eligible to participate in an employer's health insurance or long-term care plan?

▶ 28) Did you receive any distribution from an individual retirement account (IRA) or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? Include Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, and proof of the rollover.

1. Did you receive a distribution from an IRA or other qualified plan during 2020 related to COVID-19? If so, was any part of that distribution repaid to the plan during the year?

▶ 29) Did you receive a required minimum distribution (RMD) from an IRA or other qualified plan during 2023? Provide details (Form 1099-R).

▶ 30) If you received an IRA distribution, which you did not roll over, provide details (Form 1099-R).

1. Did you or your spouse withdraw amounts from your IRA or other qualified plan to acquire a personal residence, pay for unreimbursed medical expenses or pay higher education expenses, or was the withdrawal related to certain qualified disasters? If yes, provide details.

▶ 31) Did you convert IRA funds or any other qualified retirement plan funds into a Roth IRA? If yes, provide details (Form 1099-R).

▶ 32) Did you receive any Social Security income or disability payments this year?

▶ 33) Did you have any taxable distributions from an achieving a better life experience (ABLE) account?

▶ 34) Did you receive tip income not reported to your employer?

▶ 35) Did you sell or purchase a principal residence or other real estate? If yes, provide the settlement sheet (Closing Disclosure) and Form 1099-S, *Proceeds from Real Estate Transactions*. For the sale of a principal residence, provide detail of home improvements made while you owned the property.

▶ 36) Did you refinance any existing loans on your home or other real estate you own? If yes, provide the settlement sheet (Closing Disclosure).

▶ 37) Did you collect on any installment contract during the year? If yes, provide details.

▶ 38) During this year, do you have any securities that became worthless or loans that became uncollectible?

▶ 39) Did you receive unemployment compensation? If yes, provide Form 1099-G, *Certain Government Payments*.

▶ 40) Did you receive or pay any alimony during the year? If yes, provide details, including the date of the divorce agreement and the Social Security number of the spouse paying the alimony or whom the alimony was paid.

▶ 41) Did you have any business casualty or theft losses during the year? If yes, provide details.

▶ 42) Did you receive any proceeds (including insurance) on property which was taken from you by destruction, theft, seizure or condemnation?

▶ 43) Did you, or do you plan to, contribute money before April 15, 2024, to a traditional or Roth IRA for the last calendar year? If yes, provide details (note that some states may have earlier due dates).

▶ 44) If you or your spouse have self-employment income, do you want to make a retirement plan contribution?

▶ 45) Did you, or do you plan to, contribute money before April 15, 2024, to a health savings account (HSA) for the last calendar year? If yes, provide details.

▶ 46) Did you receive any distributions from an HSA? Were all distributions made for qualified medical expenses? If so, provide details, including Form 1099-SA, *Distributions From an HSA, Archer MSA, or Medicare Advantage MSA*, Form 5498-SA, HSA, *Archer MSA, or Medicare Advantage MSA Information*.

▶ 47) Did you incur expenses as an elementary or secondary educator? If so, how much? The amount deductible is limited to \$300 per taxpayer.

▶ 48) Did you pay real estate taxes on your principal residence, or any other real property owned? If so, provide details by property.

▶ 49) Did you purchase gasoline, oil or special fuels for non-highway use vehicles?

▶ 50) Did you purchase a clean energy (electric) vehicle? If yes, provide the purchase invoice and note whether new or used.

▶ 51) Did you pay sales tax on any large purchases, including home improvements? If yes, provide details.

▶ 52) Did you make any energy-efficient improvements to your home or vacation home? If yes, provide details.

▶ 53) For any property you own, did you purchase and place in service any solar water heating, solar electric, fuel cells, small wind energy or geothermal heat pump?

▶ 54) Did you incur adoption expenses or adopt a U.S. child that the state has determined to have special needs?

▶ 55) Did you acquire or sell any "qualified small business stock?" If yes, provide details.

▶ 56) Were you granted, or did you exercise, any stock options? If yes, provide details.

▶ 57) Were you granted any restricted stock? If yes, provide details.

▶ 58) Did you pay any household employee over age 18 wages of \$2,600 or more?

1. If yes, provide a copy of Form W-2 issued to each household employee.

2. If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees?

▶ 59) Did you surrender any U.S. savings bonds, or did they mature?

▶ 60) Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?

▶ 61) Did you start a business? If yes, provide details.

▶ 62) Did you purchase or convert property you already owned to rental property?
If yes, provide the settlement sheet (Closing Disclosure).

▶ 63) Did you acquire or dispose of any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide the Schedule K-1 that the organization has issued to you.

▶ 64) Do you have records to support travel, meals or gift expenses incurred in your business? The law requires that adequate records be maintained for travel, meals and gift expenses. The documentation should include the amount, time and place, date, business purpose, description of expense and business relationship of recipient(s). Note that entertainment expenses are not deductible, and meals provided by a restaurant may be 100% deductible.

▶ 65) Did you participate in any bartering transactions (including the use of virtual currency/digital assets)?

▶ 66) Do you have evidence to substantiate all of your charitable contributions?

Note: Current tax law requires taxpayers to have the following for all deductible charitable contributions of cash, check or any other monetary gift: (1) a bank record (such as a canceled check) or (2) a contemporaneous written acknowledgement communication from the charity that states that no goods or services were provided in exchange for the contribution (if goods/services were provided, a value should be provided).

▶ 67) Has your will or trust been updated within the last three years? If yes, provide copies.

▶ 68) Can the IRS and state tax authority discuss questions about this return with the preparer?

▶ 69) Did you or any of your dependents receive an identity protection personal identification number (IP PIN) from the IRS or have you been a victim of identity theft, either in 2023 or in prior years? If you received an IP PIN, provide a copy of the IRS notice.

▶ 70) Do you expect a large fluctuation in your income, deductions or withholding in 2024? This will help us calculate possible changes to estimated tax payments. If yes, provide details. _____

▶ 71) Do you want any overpayment of taxes applied to next year's estimated taxes?

▶ 72) Do you want any federal or state refund deposited directly into your bank account? If yes, enclose a voided check or provide your bank routing number and account number.

1. Do you want any balance due directly withdrawn from this same bank account on the due date?

2. Do you want next year's estimated taxes withdrawn from this same bank account on the due date?

▶ 73) If you owe federal or state tax upon completion of your return, are you able to pay the balance due? If not, provide additional information.

Yes No

▶ 74) Did you or your spouse make any 529 contributions during the year? If yes provide a copy of the year end statement that summarizes the annual contributions.

▶ 75) Would you like to receive a hard copy of your tax returns in addition to a PDF?

▶ 76) We will use the last six digits of the primary taxpayer's SSN as the password on documents we email you. If you would like us to use a different password please provide the password you would like us to use.

▶ 77) Did you or your spouse pay premiums for long term care insurance? If yes, provide the premium amount for each spouse. Do not include premiums paid by your employer or deducted from your compensation.

Estimated tax payments made

Prior year overpayment	Federal		State (name)	
	Date paid	Amount paid	Date paid	Amount paid
applied 1st quarter				
2nd quarter				
3rd quarter				
4th quarter				

Childcare expenses/home care expenses

Yes No

▶ Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old or your spouse or dependent age 13 or over, if physically or mentally incapable of caring for themselves in order to enable you to work or attend school on a full-time basis?

▶ Did you use funds from a cafeteria plan at work to pay for any daycare expenses?

▶ Did you pay an individual to perform in-home health care services for yourself, your spouse or dependents?

▶ If the response to either of the questions above is yes, complete the following: Name(s) of dependent(s) for whom services were rendered.

▶ **List individuals or organizations to whom expenses were paid during the year (services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for Social Security purposes).**

Name and address	ID number	Amount	If under 18
			Yes
			No
			Yes
			No

▶ If payments of \$2,600 or more during the tax year were made to an individual, were the services performed in your home?

Educational expenses

Yes No

▶ Did you or any other member of your family pay any post-secondary educational expenses this year?

▶ If yes, complete the following and provide Form 1098-T, *Tuition Statement*, from the school:

Student name	Institution	Grade/level	Amount paid	Date paid

Yes No

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▶ Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 plan?

If yes, how much? \$ _____. Submit Form 1099-Q, *Payments from Qualified Education Programs (Under Sections 529 and 530)*.

Comments/explanations
