



Tax Return Questionnaire - 2022 Tax Year

To be prepared by: Bob ___ Jason ___ Joshua ___ Not Sure ___ Date: _____

New Client-In order to protect your information please return this completed form to a member of the MA Team, upload it to SmartVault, our secure online client portal, or mail to: Management Accounting, 18 Middle St Brunswick, ME 04011
How did you hear about Management Accounting? _____

Returning Client -SSN fields can be left blank. Completed form without SSNs can be returned to a member of the MA Team, uploaded to our secure online client portal, emailed to office@mainebecounters.com or mailed to the address listed above. *Please be sure to add DOB and SS# for any dependent born during the current tax year.

Tax payer name: (First, MI, Last)		Social Security Number:		Date of Birth:	
Home Phone:			Cell:		
Address:			City:	State:	Zip:
Taxpayer's Email:			Occupation:		

Filing Status: Single Married, Filing Jointly Married, Filing Separately
 Head of Household Qualifying Widow UNSURE

Spouse's name:(First, MI, Last)		Spouse's Social Security Number:		Spouse's Date of Birth:	
Home Phone:			Cell:		
Spouse's Email:			Spouse's Occupation:		

Were you divorced or separated in 2022? Yes No _____

TOTAL DEPENDENT CHILDREN: _____ For 4 or more Dependents please use notes field to provide their information.

Child's Full Name (First, Initial, Last)	Date of Birth	Social Security Number	# of Months Lived in home in 2022	Relationship to Tax Payer	Unearned Income of more than \$1,150? (Y/N)

**If a Dependant filed a return in 2022, please provide a copy of the return*

-Do any of your children have a disability? Yes No _____
 -Were there any deaths in the family? Yes No _____
 -Is it anticipated that a different taxpayer will seek to claim a child listed above as a Dependant for tax year 2022? Yes No _____

-Did you pay for child/dependent care in Tax Year 2022? Yes No If, yes please provide details below

Provider's Name	Tax ID	ADDRESS	Total Amount Paid in 2022

OTHER DEPENDENTS WHO LIVE WITH YOU:

Full Name (First, Initial, Last)	Date of Birth	Social Security Number	# of Months Lived in home in 2022	Relationship to Tax Payer	Income

BANKING INFORMATION: Used for Direct Deposit of Refund

Bank Name:	Routing Number	Account Number	Please specify, Checking or Savings

-Did you, or do you plan to, contribute to IRA before 4/18/2023? **NO** **YES**, provide total amount: \$ _____

-Did you receive the \$850 Relief Payment from the State of Maine in 2022? **Yes** **No** **Unsure**

-Did your Spouse receive the \$850 Relief Payment from the State of Maine in 2022? **Yes** **No** **Unsure**

-Did you receive, sell, send, exchange or acquire any any virtual currency in 2022? **Yes** **No** **Unsure**

-Have you made any estimated payments for the tax year being discussed? **Yes** **No**

Estimated Tax Payments — Tax Year 2022				
Installment	Date paid	Federal	Date paid	State
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2021 overpayment?		\$		\$
Total		\$		\$

-Did you or your spouse own a business in the tax year being discussed? **NO** **YES** **BOTH**

Provide details below. For additional businesses add details to the Additional Notes section of this document

Business Name: _____

Owned by: **Primary Tax Payer, ownership %** _____ **Spouse, ownership %** _____

Who is responsible for bookkeeping for this business?

Name: _____ **Email:** _____

What type of return does the business file? 1040 (Schedule C, Single Member LLC) **1065** **1120S** **1120** **Unsure**

Has a return been filed for the business for the Tax Year 2022? **YES** **NO** *Please provide K-1s from completed 2022 Tax Return*

Who is the preparer for the business tax return?

Name: _____ **Email:** _____

-If you own a Schedule C, Single Member LLC, or Farm Business please request our Schedule C Template to provide financial details for 2022. Or provide access to your Quickbooks reports.

If you own Rental Properties, please request our Schedule E Template to provide financial details for 2022, or provide your access to your Quickbooks reports.

Questions — All Taxpayers

(Provide related statements or other documentation.)

“You” refers to both taxpayer and spouse — enter “?” if unsure about a question.

LIFESTYLE & TAXES

Y N Are either you or your spouse legally blind?

Y N Did you pay or receive alimony in 2022? Recipient's SSN Date of divorce or separation
 Paid \$ Recieved \$

Y N Did you purchase health insurance through a public exchange?

Y N Will there be any significant changes in income or deductions next year, such as retirement?

Y N Did you pay anyone for domestic services in your home?

Y N Did you purchase a new energy-efficient car, truck, or van?

Y N Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?

Y N Are you a member of the military? State of residency

Y N Were you a citizen of or lived in a foreign country? Foreign country

Y N Do you own or have financial interest in a foreign bank or financial account? Balance \$

Y N Were any children adopted in 2022? Please provide details on Additional Notes field

Y N Were any children attending college in 2022?
 Paid by you: Tuition \$ Student loan interest \$ Books \$
 Paid by student: Tuition \$ Student loan interest \$ Books \$

Y N Did you pay any tuition for a private school for a dependent or take classes yourself?
 Student Amount paid \$
 Name and address of school

Y N Did anyone in your family receive a scholarship of any kind in 2022? Amount \$

Y N Do you have any children who have unearned income of \$1,100 or more?

Y N Did you make any contributions to a 529 plan in 2022? Amount \$

CHILDREN & EDUCATION

INVESTMENTS

Y N Did you, or will you, contribute any money to an IRA for 2022? Traditional \$ Roth\$

Y N Did you roll over any amounts from a retirement account in 2022?

Y N Did you sell or transfer any stock or sell rental or investment property?

Y N Did you receive any income from an installment sale?

Y N Did you have any investments become worthless or were you a victim of investment theft in 2022?

Y N Were you granted, or did you exercise, any employee stock options during 2022?

DEDUCTIONS

- Y N Did you or your spouse make any gifts in excess of \$16,000 in 2022 to any one donee. Please provide details:

- Y N Did you make any charitable contributions in 2022 ? If yes,AND you are itemizing deductions, provide details on itemized deduction worksheet

HOME

- Y N Did you purchase or sell your primary home during the year? If yes, provide closing statement for the sale and at time of purchase. Details of any capital improvements you made during the time you owned the property, and any expenses of sale incurred by you. If you have purchased a replacement property indicate cost and date acquired.
- Y N Did you refinance a mortgage or take a home equity loan? If yes, provide closing statement.
- Y N Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?
- Y N Did you make any new energy-efficient improvements to your home? If yes, provide details..

Did you change your state residency in 2022? If yes AND you were a member of the Armed Forces on active duty who moved because of a permanent change of station, please provide the following:

Previous Address: _____

Date of Move: _____ Distance (Miles): _____ Total Costs of Move: _____

Details of costs: _____

- Y N Did you receive income from a sharing/gig economy activity (e.g. Airbnb, Uber, etc.)? If yes, provide details.
- Y N Did you work from home or use your car for business? If yes, provide details

To deduct mileage for auto expenses on a tax return, a log must be kept which details mileage driven for business purposes. This log, or something which keeps track of mileage, would be needed to justify the write off for the expense in the event of an audit. Please provide total mileage driven, 01/01/22-6/30/22 @58.5 cents, per mile and a separate total mileage driven 07/01/22-12/31/22, @62.5 cents per mile

BUSINESS

Make		
Model		
Year	Business Miles: 01/01/22-6/30/22	Business Miles: 07/01/22-12/31/22
<i>If the vehicle is being used by the owner, please provide the following information</i>		
Date of Purchase		
Purchase Price		

Car #2

Make		
Model		
Year		
<i>If the vehicle is being used by the owner, please provide the following information</i>		
Date of Purchase		
Purchase Price		

*Commuting mileage must not be added to business mileage.

Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, 1099-NEC, 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 & Tax Statement: Be sure to submit each W-2 with your tax documents

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

Forms 1099-INT-Interest Income: Be sure to submit each 1099-INT with your tax documents

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

Forms 1099-DIV-Dividends and Distributions: Be sure to submit each 1099-DIV with your tax documents

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

Forms 1099-R- Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc. Be sure to submit each 1099-DIV with your tax documents

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	\$	Stock sales	\$
Social Security (spouse) — provide SSA-1099 or RRB-1099	\$	Sale of other property	\$
Gambling income — provide W-2G	\$		

*Business income and expenses (Complete and submit our Schedule C Template)

*Rental income and expenses (Complete and submit our Schedule E Template)

See "Sales and Exchanges Worksheet" below.

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

- 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).

Other Deductions or Questions

- Notes:**
- Gambling losses are deductible only up to the amount of gambling winnings reported. A log must 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

<i>Educator expenses.</i> Classroom expenses of teachers, counselors, and principals. Maximum \$300 each.	\$
<i>Health savings account deduction (HSA).</i> Some contributions for 2022 may be made in 2023.	\$
<i>Self-employed SEP, SIMPLE, and qualified plans.</i> Some contributions for 2022 may be made in 2023.	\$
<i>Self-employed health insurance deduction.</i> Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	\$
<i>Penalty on early withdrawal of savings.</i>	\$
<i>IRA deduction.</i> For traditional IRAs. Roth IRAs are not deductible. Some contributions for 2022 may be made in 2023.	\$
<i>Student loan interest deduction.</i> Paid for taxpayers and dependents. Income limits apply.	\$
<i>Moving expenses.</i> 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
<i>Business expenses of reservists, performing artists, and fee-based government officials.</i>	Ask preparer
Other adjustments. Include description	\$
Other adjustments. Include description.	\$

If you received any interest from a "Seller Financed" Mortgage— Tax Year 2022

Name and Address of Payor	Social Security Number	Amount

Foreign Tax Credits..... \$ _____

Expenses incurred in connection with adoption. \$ _____
 "Special Needs" child **Yes** **No**

Tax Preparation Checklist

Please provide the following documentation:

- All forms W-2, 1099-INT, 1099-DIV, 1099-B, 1099-R, 1099-SA, 1099-S, 1099-G, 1099-Q, 1099-NEC, 1099-MISC
- 1098-T, 1098-E, 1098 Mortgage Interest, Form 5498, K-1's.
- Copy of closing statements for real estate bought or sold.
- Form 1095-A (for health insurance bought through public exchange), Form 1095-B (for health insurance outside of public exchange), Form 1095-C (for employer provided health insurance)
- If you are NEW client, provide copies of the prior 2 years tax returns.
- Completed and signed Tax Organizer OR Completed and signed Client Intake Form.
- Signed 2022 Client Engagement Form
- Mileage figures for automobile expenses claimed, including total mileage, commuting mileage, & business mileage.
- Detail of any estimated payments made
- Completed Schedule C Worksheet to report Business Income & Expenses for business activity. Available by request, on our website or Via Public Documents on SmartVault.
- Completed Schedule E Worksheet to report Rental Income & Expenses for business activity. Available by request, on our website or Via Public Documents on SmartVault.
- If you are itemizing deductions on your return please provide the completed Itemized Deduction Worksheet at the end of this document.

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.
- Fees must be paid before your tax return is filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a copy in the future.
- **You must review the return carefully before signing to make sure the information is correct.**

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities.

Taxpayer

Date

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 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.

Itemized Deductions Worksheet This section should only be completed if your deductions exceed the thresholds listed below.

Deductions must exceed \$12,950 Single, \$25,900 MFJ, \$19,400 HOH, or \$12,950 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.

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$

Medical miles: 1/1/22-6/30/22 _____ @18¢ 7/1/22-12/31/22 _____ @ 22¢

Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all contributions.

Cash	\$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$
Did you transfer funds from an IRA directly to a charity? Yes No	\$
Charitable mileage	

Taxes Paid. Do not include taxes paid for full or partial business or rental-use property, including business use of the home.

State withholding <i>Reported on W-2</i>	\$
State estimated taxes — paid in 2022	\$
Real estate tax — residence	\$
Real estate tax — other	\$
Personal property taxes	\$
Property tax refund — received in 2022	\$ ()
Foreign tax paid	\$

Casualty and Theft Losses

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

Miscellaneous Itemized Deductions. Miscellaneous itemized deductions subject to the 2% AGI limitation are no longer deductible on the federal return. However, these expenses may still 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

Other	\$
Other	\$
Other	\$
Balance paid in 2022 from prior year state returns (do not include interest or penalties)	\$
Did you keep receipts for sales tax paid during 2022? YES No	
Did you purchase a car, plane, boat, or home in 2022? YES No	
<i>Sales tax paid \$</i>	<i>Purchase Date</i>
<i>paid \$</i>	<i>paid \$</i>

Dues	\$	Subscriptions	\$
Investment expenses	\$	Supplies	\$
Job education	\$	Tax prep fees	\$
Job seeking	\$	Tools	\$
Legal fees	\$	Uniforms	\$
Licenses	\$	Union dues	\$
Safety equipment	\$	Other	\$

Interest Paid. Do not include interest paid for full or partial business or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.

Main home	\$	Equity loan	\$
Second home	\$	Equity loan	\$
Points	\$	Investment interest	\$

Other Deductions. The following deductions are not subject to a 2% of income limit.

Gambling losses	\$	Federal estate tax on IRD	\$
Impairment-related expenses	\$	Other	\$

Did you pay a mortgage insurance premium when you purchased your home? *Amount \$* *Date*

Other Deductions or Questions
