

Client Organizer - 2023 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@mainebcaccounters.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) *Person listed first on prior year tax return		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 Surviving spouse ☐ 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 2023? ☐ NO ☐ Yes **Date of Divorce:** _____

-Were there any deaths in your immediate family? **No** **Yes,Name:** _____ **Date:** _____

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

Child's Full Name (First Middle Last)	Date of Birth	Social Security Number	# of Months Lived in home in 2023	Relationship to Tax Payer	2023 529 Plan contribution amount	Unearned Income of more than \$1,150? (Y/N)

**If a Dependant filed a return in 2023, please provide a copy of the return*

-Do any of your children have a disability? **No** **Yes** _____

-Is it anticipated that a different taxpayer will seek to claim a child listed above as a Dependant for tax year 2023? **No** **Yes** _____

-Did you pay for child/dependent care in Tax Year 2023? **No** **Yes** If, yes please provide details below

Provider's Name	Tax ID	ADDRESS	Amount Paid	Child care for

**Please use NOTES section for additional dependent care information

BANKING INFORMATION: Used for Direct Deposit of Refund

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

Check this box and add banking information below **ONLY** if you would like to have your tax liabilities automatically withdrawn from your bank account rather than submitting payment to the IRS or State entities via check or online payment. Otherwise, leave these fields blank.

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

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

Estimated Tax Payments — Tax Year 2023				
Installment	Date paid	Federal	Date paid	State
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2021 overpayment?		\$		\$
Total		\$		\$

-Did you or your spouse contribute to an HSA, beyond your employer contributions? Please provide details for those below

-Your 2023 HSA Contributions: Amount contributed: _____ Amount you plan to contribute: _____

-Spouse's 2023 HSA Contributions: Amount contributed: _____ Amount spouse plans to contribute: _____

-Your 2023 ROTH IRA Contributions: Amount contributed: _____ Amount you plan to contribute: _____

-Spouse's 2023 Roth IRA Contributions: Amount contributed: _____ Amount spouse plans to contribute: _____

-Your 2023 Traditional IRA Contributions: Amount contributed: _____ Amount you plan to contribute: _____

-Spouse's 2023 traditional IRA Contributions: Amount contributed: _____ Amount spouse plans to contribute: _____

-At any time during 2023, did you or your spouse (a) receive (as a reward, award, or payment for property or services) or (b) sell, exchange, gift, or otherwise dispose of a digital asset or a financial interest in a digital asset? NO YES BOTH

-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 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 2023? ☐ YES ☐ NO Please provide K-1s from completed 2023 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. If you own Rental Properties, please request our Schedule E Template to provide financial details for 2023, or provide your access to your Quickbooks reports.

Signature: _____ **Date:** _____

**Signatures typed or written indicate that all information provided is accurate and Client has agreed to Management Accounting's Engagement Policies. *Engagement Letter is available on the SmartVault client portal or can be provided upon request.*

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 2023?	Recipient's SSN	Date of divorce or separation
		Paid \$	Received \$	
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	

CHILDREN & EDUCATION

Y	N	Do you own or have financial interest in a foreign bank or financial account? Balance \$		
Y	N	Were any children adopted in 2023? Please provide details on Additional Notes field		
Y	N	Were any children attending college in the tax year being discussed?		
		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 2023? Amount \$		

INVESTMENTS

Y	N	Did you, or will you, contribute any money to a SEP IRA for 2023? \$
Y	N	Did you roll over any amounts from a retirement account in 2023?
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 2023?
Y	N	Were you granted, or did you exercise, any employee stock options during 2023?

DEDUCTIONS

- Y N Did you or your spouse make any gifts in excess of \$17,000 in 2023 to any one. Please provide details:
- Y N Did you make any charitable contributions in the tax year being discussed ? 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 the tax year being discussed? 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 in 2023.

BUSINESS

Make	
Model	
Year	Business Miles:
<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	Business Miles:
<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.

Total area of home: _____ Sq Ft Total area of home used regularly for business _____ Sq Ft

[illegible]

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	\$
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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>	PAGE 2
<i>Self-employed SEP, SIMPLE, and qualified plans.</i> Some contributions for 2023 may be made in 2024	\$
<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 2023 may be \$ made in 2024.	Answer on Page 2
<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
<i>Other adjustments.</i> Include description	\$
<i>Other adjustments.</i> Include description.	\$

If you received any interest from a "Seller Financed" Mortgage— Tax Year 2023

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 \$13,850 Single, \$27,700 MFJ, \$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.

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$
7/1/22-12/31/22 @ 22¢			

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

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 2022		\$ ()
Foreign tax paid		\$

Other	\$
Other	\$
Other	\$

Balance paid in 2023 from prior year state returns (do not include interest or penalties)	\$
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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 Purchase Date
paid \$ paid \$

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	\$

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

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	

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

Dues	\$	Subscriptions	\$
Investment expenses	\$	Supplies	\$
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 a 2% of income limit.

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

Other Deductions or Questions

Please elaborate on any of your tax data or include facts and circumstances we should be aware of to properly prepare your tax return. Also include any questions you may have.

[illegible]