Management Accounting
ALL MATTERS OF ACCOUNTING AND TAXATION

2024 Client Intake Form-Missing information can delay processing.

New Client? ☐ No ☐ Yes To be prepared by: ☐ Bob ☐ Jason ☐ Joshua ☐ Sandy ☐ Unsure

Taxpayer and Spouse Information-

The Taxpayer listed below is the person whose name appears first on the prior year tax return.

Taxpayer's Name: ______________________________________Social Security Number:___________________________

Date of Birth:________________ Home Phone:___________________________ Cell Phone:________________________

Address: _______________________________________City:________________ State:____Zip:____________

Taxpayer's Email: _______________________________Occupation: _______________________________

Has Taxpayer been issued an IP PIN by the IRS for 2024? ☐ No ☐ Yes, 2024 IP PIN: _______________________________

Filing Status: ☐ Single ☐ Married, Filing Jointly ☐ Married, Filing Separately ☐ Head of Household ☐ Unsure

Spouse's Name: ______________________________________Spouse's Social Security Number:______________________

Spouse's Date of Birth:________________ Home Phone:______________________ Cell Phone:_______________________

Address: _______________________________________City:________________ State:____Zip:____________

Spouse's Email: _______________________________Spouse's Occupation: _______________________________

Has spouse been issued an IP PIN by the IRS for 2024? ☐ No ☐ Yes, 2024 IP PIN: _______________________________

-Who is the primary contact for the 2024 tax preparation process? _____________________________________

-Did you divorce a spouse in 2024? ☐ No ☐ Yes Date of Divorce: ______________________________

-Any deaths in your immediate family in 2024? ☐ No ☐ Yes, Name: __________________________ Date: ___________

Dependent Information

# of Dependents? ____*more than 2 dependents, use Page 4 to provide their info*

Dependent Name:_____________________________ DOB (M/D/Y):______/______/________ SSN:_________________

Has dependent been issued an IP PIN by the IRS for 2024? ☐ No ☐ Yes, 2024 IP PIN: _____________________________

# of Months the dependent lived with you in 2024? ______ Has unearned income of more than $1,150? ☐ No ☐ Yes

College Student: ☐ No ☐ Yes *enrolled in at least 12 credit hours per term in 2024? ☐ No ☐ Yes

Relationship to you: ☐ Child, specify Gender ☐ Male ☐ Female OR ☐ Mother ☐ Father ☐ __________

Dependent Name:_____________________________ DOB (M/D/Y):______/______/________ SSN:_________________

Has dependent been issued an IP PIN by the IRS for 2024? ☐ No ☐ Yes, 2024 IP PIN: _____________________________

# of Months the dependent lived with you in 2024? ______ Has unearned income of more than $1,150? ☐ No ☐ Yes

College Student: ☐ No ☐ Yes *enrolled in at least 12 credit hours per term in 2024? ☐ No ☐ Yes

Relationship to you: ☐ Child, specify Gender ☐ Male ☐ Female OR ☐ Mother ☐ Father ☐ __________

-Is it anticipated that a different taxpayer will seek to claim a child listed as a Dependent for 2024? ☐ No ☐ Yes

***If a dependent listed filed a tax return for 2024, please provide a copy of that return.**

-How many providers did you pay for child/dependent care in 2024? ________ ***for more than 2 use Page 4***

Provider 1 Name: ____ Tax ID: ______________________
Provider 1 Address: ____

Child or children cared for: ____ Amount Paid in 2024:_____________

Provider 2 Name: ____ Tax ID: ______________________
Provider 2 Address: ____

Child or children cared for: ____ Amount Paid in 2024:_____________

Banking Information

-Would you like to receive any tax refunds by Direct Deposit? ☐ No ☐ Yes If yes, please provide banking info.

Bank Name	Routing Number	Account Number	Specify, Checking or Savings

☐ Check this box and complete next section **ONLY** if you would like to have your tax liabilities automatically withdrawn from your bank account with tax filing rather than submitting payment to the IRS or State entities via check or online payment.

Bank Name	Routing Number	Account Number	Specify, Checking or Savings

Estimated Payments

-Have you made estimated Tax Payments for tax year 2024? ☐ No ☐ Yes If Yes, please provide details below:

Installment	Date Paid	Federal Amount	Date Paid	State Amount
First Quarter				
Second Quarter				
Third Quarter				
Fourth Quarter				
Amount applied from 2023 Overpayment?				
Total				

HSA and IRA Contributions

-Did you and/or your spouse contribute or plan to contribute funds to an HSA, Roth IRA, or Traditional IRA for 2024 that are NOT accounted for on your W2 statements? ☐ No ☐ Yes If Yes, please provide details below:

	Amount contributed already for 2024	Additional amount you plan to contribute to be applied to 2024
Taxpayer HSA		
Spouse HSA		
Taxpayer Roth IRA		
Spouse Roth IRA		
Taxpayer Traditional IRA		
Spouse Traditional IRA		

Crypto Currency-At any time during 2024 did taxpayer or 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

529 Plans-Maine allows taxpayers to deduct up $1000 per student, for 2024 contributions to 529 plans. (regardless of if they are a dependent).

Total 2024 Contribution to Beneficiary #1: ____________ Total 2024 Contribution to Beneficiary #2: ____________

Total 2024 Contribution to Beneficiary #3: ____________ Total 2024 Contribution to Beneficiary #4: ____________

Rental Properties-Did Taxpayer or Spouse own rental properties in 2024? ☐ No ☐ Yes

If yes, complete our Schedule E Template to provide income and expenses for rental properties.

Business Ownership-Did you or your spouse own a business in the tax year being discussed?

☐ No ☐ Yes ☐ Both **Provide details below. If the taxpayer, spouse or both own more than 1 business, please provide details for additional businesses section on Page 4 of this document.*

Business Name: ____

Owned by: Primary Taxpayer, ownership % _____ Spouse, ownership % _____

Who is responsible for bookkeeping for this business? Name:________________________________Email:_______________

Type of return does the business file? ☐ 1040 (Schedule C/Single Member LLC) ☐ 1065 ☐ 1120S ☐ 1120 ☐ Unsure

Has a return filed for the business for the Tax Year 2024? ☐ NO ☐ Yes If Yes, please provide K-1s from completed 2024 Tax Return

Who is the preparer for the business tax return? Name:____

-If you own a Schedule C, Single Member LLC, or Farm Business and do not use Quickbooks online, please complete our Schedule C Template to provide financial details for 2024, or provide your access to your Quickbooks reports.

NOTES:

Signature:____Date:______________________________

By signing as a representative for this tax return, you attest that all information provided is correct and up to date. You agree to provide our office with all necessary tax information and confirmation of doing so by 3/1/2025. You understand that information received after that deadline will likely result in the need to file extension and you accept the responsibility for filing the extension and making any required estimated payments prior to the April 15th filing deadline.

Additional Information Section

Additional Dependent Information

Dependent Name:_____________________________ DOB (M/D/Y):______/______/________ SSN:________________

Has dependent been issued an IP PIN by the IRS for 2024? ☐ No ☐ Yes, 2024 IP PIN: _____________________________

# of Months the dependent lived with you in 2024? _______ Has unearned income of more than $1,150? ☐ No ☐ Yes

College Student: ☐ No ☐ Yes *enrolled in at least 12 credit hours per term in 2024? ☐ No ☐ Yes

Relationship to you: ☐ Child, specify Gender ☐ Male ☐ Female OR ☐ Mother ☐ Father ☐ _________

Dependent Name:_____________________________ DOB (M/D/Y):______/______/________ SSN:________________

Has dependent been issued an IP PIN by the IRS for 2024? ☐ No ☐ Yes, 2024 IP PIN: _____________________________

# of Months the dependent lived with you in 2024? _______ Has unearned income of more than $1,150? ☐ No ☐ Yes

College Student: ☐ No ☐ Yes *enrolled in at least 12 credit hours per term in 2024? ☐ No ☐ Yes

Relationship to you: ☐ Child, specify Gender ☐ Male ☐ Female OR ☐ Mother ☐ Father ☐ _________

-Is it anticipated that a different taxpayer will seek to claim a child listed as a Dependent for 2024? ☐ No ☐ Yes

Additional Childcare Information-

Provider 3 Name: ____ Tax ID: _______________________
Provider 3 Address: ____

Child or children cared for: ____ Amount Paid in 2024:______________

Provider 4 Name: ____ Tax ID: _______________________
Provider 4 Address: ____

Child or children cared for: ____ Amount Paid in 2024:______________

Additional Business Ownership Information

Business Name: ____

Owned by: Primary Taxpayer, ownership % _____ Spouse, ownership % _____

Who is responsible for bookkeeping for this business? Name:______________________________Email:_______________

Type of return does the business file? ☐ 1040 (Schedule C/Single Member LLC) ☐ 1065 ☐ 1120S ☐ 1120 ☐ Unsure

Has a return filed for the business for the Tax Year 2024? ☐ NO ☐ Yes If Yes, please provide K-1s from completed 2024 Tax Return

Who is the preparer for the business tax return? Name:____

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 2024? Paid $ ______ Recieved $ ______ *Recipient's SSN* ______ *Date of divorce or separation* ______
- 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 ______

CHILDREN & EDUCATION

- 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 2024? Please provide details on Additonal 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 2024? Amount $ ______

INVESTMENTS

- Y N Did you, or will you, contribute any money to a SEP IRA for 2024? $ ______
- Y N Did you roll over any amounts from a retirement account in 2024?
- 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 2024?
- Y N Were you granted, or did you exercise, any employee stock options during 2024?

DEDUCTIONS

◯ Y ◯ N Did you or your spouse make any gifts in excess of $18,000 in 2024 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:

BUSINESS

◯ 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 2024.

Make	
Model	
Year	Business Miles:
If the vehicle is being used by the owner, please provide the following information	
Date of Purchase	
Purchase Price	

Car #2

Make	
Model	
Year	Business Miles:
If the vehicle is being used by the owner, please provide the following information	
Date of Purchase	
Purchase Price	

*Commuting mileage must not be added to business mileage.

BUSINESS USE OF HOME

Estimated percentage of time spent in home office compared to total time spent in this business activity. (e.g.,10%, 20%)...................................... ________________________

Description of work done in home office ________________________

Description of work done outside of work office ________________________

Total area of home: ________ Sq Ft Total area of home used regularly for business________ Sq Ft

	Direct costs (benefit only business portion of home)	**Indirect costs** (other)
Home insurance		
Repairs and maintenance		
Utilities		
Rent		
Other.		

If Daycare Facility:

Days used as a daycare facility.	
Prior year carryover of unallowed losses	

Cost of home and improvements and prior depreciation.				
Depreciation of home, improvements, furniture, and equipment.				
Property	Date Acquired	Cost or Other Basis	Depreciation Method	Prior Depreciation

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	$		$
Social Security (spouse)— provide SSA-1099 or RRB-1099	$	Stock sales	$
Gambling income — provide W-2G	$	Sale of other property	$
*Business income and expenses (*Complete and submit our Schedule C Template*)		See *"Sales and Exchanges Worksheet"* below	
*Rental income and expenses (*Complete and submit our Schedule E Template*)			

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

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum $300 each.	$
Health savings account deduction (HSA).	PAGE 2
Self-employed SEP, SIMPLE, and qualified plans. Some contributions for 2024 may be made in 2025	$
Self-employed health insurance deduction. 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. Some contributions for 2024 may be $ made in 2025.	Answer on Page 2
Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply.	$
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	$
Other adjustments. Include description.	$

If you received any interest from a "Seller Financed" Mortgage— Tax Year 2024

Name and Address of Payor	Social Security Number	Amount

Foreign Tax Credits.. $_______

Expenses incurred in connection with adoption. $_______

"Special Needs" child ***Yes*** ***No***

Itemized Deductions Worksheet

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

Deductions must exceed $14,600 Single, $29,200 MFJ, $21,900 HOH, or $14,600 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	$

1/1/24-12/31/24_______ @ 21¢

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 2024	$
Real estate tax — residence	$
Real estate tax — other	$
Personal property taxes	$
Property tax refund — received in 2024	$ ( )
Foreign tax paid	$
Other	$
Other	$
Other	$
Balance paid in 2024 from prior year state returns (do not include interest or penalties)	$

Did you keep receipts for sales tax paid during 2024? YES No

Did you purchase a car, plane, boat, or home in 2024? YES No

Sales tax paid $ *Purchase paid* $ *Date*

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	$

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	$

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

Other Deductions or Questions

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 automoblie expenses claimed, including total milage, communting milage, & 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 Itemized Deduction Worksheet at the end of this document.**

Taxpayer Responsibilities

- You agree to provide us all relevant tax information. You agree to provide all information and confirmation by 3/1/2025 in order for us to complete the tax return on or before the 4/15/2025 filing deadline.
- You understand that providing information after the 3/1/2025 submission deadline will likely result in the need to file an extension and your return will be completed after the April filing deadline.
- Management Accounting is not responsible for the filing of extensions unless requested by the client prior to 4/15/25 at 4PM.
- An extension is a extension to file but not an extension to pay taxes due. Clients are responsible for estimating and making those payments if an extension has been filed.
- 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 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.