

2023	1040	US	<b>Miscellaneous Questions</b>
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If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information & documentation if necessary.

If unsure about any question please note with a "?"

If you answer yes to any question(s) and the question(s) references a section of the organizer not included in your organizer, please see my website for the blank section - <https://www.wehnercpa.com/organizer>

### COPY OF TAX RETURNS

I provide an electronic copy of your returns in my SmartVault client portal (see [www.wehnercpa.com/portal](http://www.wehnercpa.com/portal) for information on my SmartVault portal) when your returns are completed to each of my clients (***I do not require that you use my portal or that you access your returns this way.***)

Yes    No

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Would you like to receive a paper/hard copy, of your tax returns, <b><i>as well</i></b> as the electronic copy (PDF) <b><u>AND</u></b> will pick up the paper/hard copy within 30 days of the returns completion? |
| <input type="checkbox"/> | <input type="checkbox"/> | Would you like to receive tax tips through my weekly and/or monthly newsletters?  |

### PERSONAL INFORMATION

Yes    No

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you either make or receive any alimony payments in 2023? If yes, please provide the amount and indicate whether it was paid or received: \$ _____ Paid? _____ Received? _____<br>Date your divorce was finalized: _____ First and last name of former spouse: _____ Former spouse's Social Security Number: _____                         |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address or contact information change during the year? If so, please update it in the client information section of the organizer.   |
| <input type="checkbox"/> | <input type="checkbox"/> | Have you been issued a 6-digit Identity Protection Pin (IP PIN) by the IRS (IRS Notice CP01A)? If Yes, please furnish the PIN issued to you (it can be retrieved at the IRS's site - <a href="https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin">https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin</a> ). |

Taxpayer \_\_\_\_\_ Spouse \_\_\_\_\_

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**DEPENDENTS (Skip to the INCOME section if N/A)**

Yes  No

Were there any changes in dependents? Note: Include non-child dependents for whom you provided more than half their support. If adding a dependent, please provide their first & last name **as it appears on their Social Security Card**, date of birth & Social Security Number on the line below:

\_\_\_\_\_

Yes  No

Are you no longer claiming a dependent this year? If so, list who are you no longer claiming & list why are you no longer claiming the on the line below:

\_\_\_\_\_

Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend (or other unearned income) income in excess of \$1,250, or total investment income in excess of \$2,500?

Did any of your dependents earn more than \$4,700?

Has a dependent of yours filed a 2023 tax return? If so, please provide the return(s) filed.

Did you adopt a child or begin adoption proceedings?

Did you pay for childcare in 2023 so that you could work or go to school? **If so, please let me know 1. Childcare Provider(s) Name(s) \_\_\_\_\_, 2. Tax ID (SSN or EIN) of Provider(s) \_\_\_\_\_, 3. Total amount paid to each provider in 2023 \_\_\_\_\_.**

**INCOME**

Yes No

Did you receive any disability income? If so, who paid you: \_\_\_\_\_

Did you have any foreign income or pay any foreign taxes (NOT including from a mutual fund )?

Did you receive unemployment income in 2023? If so, please attach the Form 1099-G (please note this is taxable for Federal purposes).

Did you have any gambling winnings that were reported on Form W-2G or Form 1099-MISC? If so, please provide the form(s).

Did you receive a Form 1099-MISC or 1099-NEC that you have not received in prior years?

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Did you incur any expenses against your 1099 income? If yes, please see <https://www.wehnercpa.com/deductions> for worksheets to complete with common business deductions

**PURCHASES, SALES AND DEBT**

Yes  No  Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC in 2023 or 2024 ? If so, please provide information on the new venture (e.g. name, entity type & date of formation, etc.).

\*\*\*Please note that most business returns are due by March 15th (sole proprietorships are part of your individual return and are generally due by April 15th). If you need me to prepare an extension for your business return (generally extended until September 15th), please let me know as soon as possible. See [www.wehnercpa.com/business-tax-returns](http://www.wehnercpa.com/business-tax-returns) for list of items typically needed for business tax returns\*\*\*

Yes  No  Did you sell an existing business, rental property, farm, or any existing interest in a partnership or S Corporation? If so, please provide details.

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use? If so, please provide invoices for items purchased with a cost > \$2,500.

Did you buy or sell any stocks, bonds or other investment property in 2023?

Did you purchase, sell, or refinance (**circle one**) your principal home or second home in 2023? **If so, please be sure to include a copy of the settlement statement (HUD-1.)**

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources in 2023? (Examples include exterior windows and doors; energy-efficient air conditioners, water heaters, heat pumps, and water boilers) **If so, please go to [www.wehnercpa.com/energy](http://www.wehnercpa.com/energy) and include the completed chart with your organizer, along with the invoice(s) for the purchase(s).**

Did you have any debts cancelled or forgiven? If so, please provide Form(s) 1099-C & provide details.

Does anyone owe you money which has become uncollectible in 2023? If so, please provide details (name, relationship, type of debt & amount of debt not paid).

Did you have any investments become worthless or were you a victim of investment theft in 2023? Please provide details (e.g. what was the investment? When did you purchase it? How much money did you lose \$\_\_\_\_\_)?

**RETIREMENT PLANS**

Yes  No  Did you receive a distribution from a retirement plan (401(k), IRA, Roth IRA, SEP, SIMPLE, Qualified Plan, etc.)? If so, please provide Form(s) 1099-R and/or SSA-1099.

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Did you, or do you plan to, make a contribution to an IRA for 2023 (must be made by **April 15, 2024** for 2023)?

: Traditional IRA \$ \_\_\_\_\_ Roth IRA \$ \_\_\_\_\_

**(Spouse if applicable)** : Traditional IRA \$ \_\_\_\_\_ Roth IRA \$ \_\_\_\_\_

Did you transfer or rollover any amount from one retirement plan to another retirement plan? If so, please provide Form(s) 1099-R.

Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2023? If so, please provide Form(s) 1099-R. **How much did you convert?** \$ \_\_\_\_\_

Did you inherit a retirement plan in 2023?

If over 70 1/2, did you transfer funds from an IRA directly to a charity in 2023 (Qualified Charitable Distribution)? If so, how much did you donate directly from your IRA \$ \_\_\_\_\_?

Did you retire or change jobs in 2023? \_\_\_\_\_

**EDUCATION**

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program (529 Plan)? If so, please provide Form(s) 1099-Q.

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? **Please provide Form(s) 1098-T.** Please also let me know how many years the student(s) have been in college as of December 31, 2023 \_\_\_\_\_.

Did you or your spouse pay student loan interest? If so, please provide Form(s) 1098-E or let me know the amount paid \$ \_\_\_\_\_ in 2023 (**If > \$2,500 that is all I need to know. Also, if your income >~\$170K you can ignore this**).

**ITEMIZED DEDUCTIONS**

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property for which insurance did not reimburse you (total must be greater than 10% of your adjusted gross income for deduction)? If so, please describe.

Did you incur expenses that you were not reimbursed by your employer (generally must exceed 2% of Adjusted Gross Income)? While not deductible on your Federal return, they may be deductible on your state return

Did you pay significant out-of-pocket medical expenses? (Must be more than 7.5% of your AGI)

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- Did you pay sales taxes on a major purchase in 2023, such as a vehicle, boat, or home improvements? *Please note that this rarely has an impact so rough estimates on purchase price(s) is fine here.*
- Do you have receipts or proper documentation for all cash donations provided to me (I do ***not*** need copies of these but you should retain them for your records)? Please let me know the total amount of your 2023 donation(s) \$\_\_\_\_\_.
- Did you donate items (e.g. household items & clothing) with a fair market value over \$500? **If so, please let me know your estimate of the total fair market value of your 2023 noncash donations \$\_\_\_\_\_ & who you donated the items to \_\_\_\_\_.**

Please also see my website [www.wehnercpa.com/non-cash-contributions](http://www.wehnercpa.com/non-cash-contributions) if you need resources for estimating the fair market value of noncash items (e.g. household items & clothing).

**ESTIMATED TAXES**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| Yes                      | No                       |   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you apply an overpayment of 2022 taxes to your 2023 estimated tax (instead of being refunded)?  |
| <input type="checkbox"/> | <input type="checkbox"/> | If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax (instead of being refunded)?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay estimated taxes for 2023? <b><i>If so, please list the amounts &amp; dates paid in the organizer Direct Deposit &amp; Estimates section of the organizer.</i></b> |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you expect your 2024 taxable income and withholdings to be <i>significantly</i> different from 2023 (e.g. retirement)? If so, please provide details on the line below:    |

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**FOREIGN ASSETS - FinCEN Form 114 ("FBAR") & Form 8938 (Skip to the MISCELLANEOUS section if N/A)**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| Yes                      | No                       |   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? Be sure to include the amount(s) of foreign investment income (dividends, interest, capital gains, etc.) & foreign tax paid in 2023. |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you have foreign retirement account(s) & if so, was (were) the maximum account balance(s) for the aggregate of ALL foreign retirement accounts greater than \$50,000 (single taxpayers) or \$100,000 (married taxpayers) USD at ANY POINT IN 2023?   |

***Complete the next three questions only if answered "Yes" to the either of the two immediate questions above:***

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Yes  No  Did you have an interest in ANY foreign financial accounts? (e.g. you have a checking account in Italy) This does not include domestic brokerage accounts with foreign holdings.

Did you have signature authority for ANY foreign financial accounts that are not your own (e.g. authority to sign for your father's checking account in Italy)?

Was the maximum account balance for the aggregate of ALL foreign non-retirement accounts greater than \$10,000 USD at ANY POINT IN 2023?

**MISCELLANEOUS**

Yes  No  Do you want to allocate \$3 to the Presidential Election Campaign Fund?

Does your spouse (if applicable) want to allocate \$3 to the Presidential Election Campaign Fund?

May the IRS discuss your tax return with your preparer?

Do you own, directly or indirectly, more than 10% of a foreign corporation?

Are you an officer or director of a foreign corporation?

Was your home rented out or used for business?

Yes  No  Did you engage the services of any household employees (does not include your gardener or cleaner) and pay them more than either \$1,000 in one quarter or \$2,200 in one year?

Were you notified or audited by either the Internal Revenue Service or a State taxing agency? If so, please provide notices received.

Did you or your spouse make any gifts to an individual that total more than \$17,000, or any gifts to a trust?

If you are receiving a refund and will be requesting direct deposit, **has your bank account changed** from the account that was used for direct deposit of prior year's refunds? **If so what is the bank routing # \_\_\_\_\_ & account # \_\_\_\_\_ to use?** Feel free to include a voided check.

Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? If so, please provide the purchase documents that include the VIN. See <https://afdc.energy.gov/laws/electric-vehicles-for-tax-credit> & <https://fueleconomy.gov/feg/taxevb.shtml> for information & lists of qualifying vehicles.

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- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Were you a resident of, or did you have income from, more than one state during the year? If yes, provide details (e.g. date of move).  |
| Yes                      | No                       |   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, or do you plan to contribute before <b>April 15, 2024</b> , to a health savings account (HSA) for last calendar year ( <b>Note: This is not for a Flexible Spending Account (FSA) with your employer</b> )? If yes, provide details (see HSA section of organizer). Amount contributed: \$ _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you distribute money from an HSA account in 2023 to pay for medical expenses ( <b>Note: This is not for a FSA with your employer</b> )? If so, please include Form(s) 1099-SA   |
| <input type="checkbox"/> | <input type="checkbox"/> | If you, or your spouse, have self-employment income or are shareholders in an S Corporation, did you pay any health/dental/vision insurance premiums or long-term care premiums <b>outside of payroll deductions</b> ?  |
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during 2023, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency (e.g. Bitcoin)?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?   |
| Yes                      | No                       |   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have health insurance through the exchange (Covered California)? <b>If so, please provide Form 1095-A</b> (if applicable, Form 1095-A can be accessed on the Covered CA website).   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have health insurance for all of 2023? If not, please let me know what months there was not health insurance coverage & who was not covered (if not everyone)?  |

\*\*\* If you have a business, please see my webpage [www.wehnercpa.com/business-tax-returns](http://www.wehnercpa.com/business-tax-returns) for information needed for those returns.

\*\*\*If you have a business or rental property, please see my webpage about Form 1099 filing requirements - <https://www.wehnercpa.com/forms-1099>

\*\*\* Please see my website [www.wehnercpa.com/deductions](http://www.wehnercpa.com/deductions) for common occupational deductions.

### PRIVACY POLICY

The nature of my work requires me to collect certain nonpublic information. I collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with my clients and affiliates. I may also review banking and credit card information about my clients in the performance of receipt of payment. Under my policy, all information I obtain about you will be provided by you or obtained with your permission. My firm has procedures and policies in place to protect your confidential information. I restrict access to your confidential information to those within my firm who need to know in order to provide you with services. I will not disclose your personal information to a third party without your permission, except where required by law. I maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Please enter all pertinent 2023 information.

**DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)**

1=direct deposit of federal tax refund into bank account .....	1	
1=electronic payment of balance due .....		
1=electronic payment of estimated tax .....		
1=direct deposit CA refund to one account, 2=split deposit between two accounts .....	1	
1=electronic payment of CA state tax balance due .....		
1=electronic payment of CA estimated tax .....		

**BANK INFORMATION**

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)
					1

**2023 ESTIMATED TAX / 1040-ES (6)**

**Federal**

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				
Former spouse SSN if joint estimates .....				

**State**

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022 .....				
1st quarter payment .....				
2nd quarter payment .....				
3rd quarter payment .....				
4th quarter payment .....				
Additional Estimated Tax Payments				
Paid with extension .....				

**1**      **Type of Account**

1 = Savings  
2 = Checking

**2**      **Type of Investment**

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	



Please enter all pertinent 2023 information.

**APPLICATION OF 2023 OVERPAYMENT (7.1)**

If you have an overpayment of 2023 taxes, do you want the excess refunded?  or applied to 2024 estimate?

Other (please explain): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2024 ESTIMATED TAX INFORMATION**

Do you expect your 2024 taxable income to be different from 2023? ..... Yes  No

If "yes" explain any differences in income, deductions, dependents, etc.: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Do you expect your 2024 withholding to be different from 2023? ..... Yes  No

If "yes" explain any differences: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_