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To: Tax Return Client

This 2023 Client Organizer is designed to assist you in gathering your tax information. In order to minimize the chance of incorrect reporting, and receipt of an IRS notice, we encourage you to create an online account with the IRS at www.IRS.gov to confirm any estimated payments you made towards 2023.

Also available on our website and upon request for daycare providers, rental property owners and business owners, is a summary sheet to organize all of your income and expenses.

Tax Preparation Scheduling Options

Please provide your tax information anytime via secure email, mail or drop off. **Meetings with your preferred Alario & Associates team member to review your final return will be available.**

Tax Season Hours begin **January 29, 2024**
Please visit our website for hours for each location -- www.alariocpa.com

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.
- You must review the return carefully before signing to make sure the information is correct.
- **Payment is expected as services are rendered unless prior financial arrangements have been made.** Fees must be paid when your tax return is delivered to you or filed for you.

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. We look forward to serving you. We wish you a peaceful, healthy and prosperous New Year.

Very Truly Yours,

Alario & Associates, CPA, PC

I (We) acknowledge that I (we) have read, understand, and accept the obligations and responsibilities. If applicable, both Taxpayer and Spouse must sign.

Taxpayer Signature **Date** **Spouse Signature** **Date**

Taxpayer Name: __________________________ Spouse Name: ___________________________
Best Phone Number to be Reached at: ____
How would you like to receive your completed tax return? Paper _____ Electronically _____

Personal Information: Yes No
Did your address change during 2023? ___ ___
Did your marital status change during 2023? ___ ___

Dependents:
Were there any changes in dependents from the prior year? ___ ___
If new dependents please provide the information below.

Name:_____________________________ SS#:________________ Date of Birth:____________
Name:_____________________________ SS#:________________ Date of Birth:____________

Did any dependent have earned income greater than $13,850? ___ ___
Did any dependent have unearned income greater than $1,250? ___ ___
Did you pay for child or dependent care while you worked, looked for work or while you were a full time student? ___ ___
If yes, please provide the information below.

Name of Provider	**Address**	**ID# of Provider**	**Amount Paid**

Estimated Taxes Paid:

	FEDERAL			**STATE**	
Date Paid	Amount Paid	Check #	Date Paid	Amount Paid	Check #

Income:
Submit all applicable informational tax forms, if any, to support items of income.

Yes No
Salaries and Wages - Submit forms W-2 ___ ___
Interest Income - Submit forms 1099-INT ___ ___
Dividend Income - Submit forms 1099-DIV ___ ___
State Income Tax Refund - Submit forms 1099-G ___ ___
Gains/Losses from Stock or Property Sales - Submit form 1099-B or 1099-S ___ ___
Retirement Plan Distributions - Submit forms 1099-R ___ ___
Unemployment Compensation - Submit forms 1099-G ___ ___
Social Security Benefits - Submit forms SSA-1099 ___ ___
Gambling Winnings - Submit forms W-2G ___ ___
Miscellaneous Income - Submit forms 1099-NEC or 1099-MISC ___ ___
Rental Income and Expenses - Submit summary for each property ___ ___
Self-Employment Income & Related Expenses - Submit summary for each business ___ ___
Partnership, S-Corporation, Estate & Trust Income - Submit K-1 for each entity ___ ___
Ignore this request if we prepare the entity's tax return
Did you have any debts canceled, forgiven or refinanced? - Submit form 1099-C ___ ___
Did you receive any alimony, under a divorce or separation agreement executed before 2019? **Amount:_________** ___ ___

Adjustments:

Have you or do you plan to make any IRA contributions for 2023? **Yes ____No_____**

If yes, please provide amount and type. **Traditional _______________ Roth _________________**

Contribution deadline is 4/18/24 or 10/15/24 if extended.

Were you required to make alimony payments, under a divorce or separation agreement executed before 2019?? **Yes ____No_____**

If yes, please provide the information below if not on last year's return.

Amount paid: _______________ Recipient's social security number: ___________________

Student Loan Interest - Submit 1098-E **Yes ____No_____**

Were you self-employed and paid health insurance premiums? **Yes ____No_____**

Amount:_________

Itemized Deductions:

Medical Expenses - Enter the amounts you paid and were not reimbursed for the following (include amounts for dependents you claim on your return)

Doctors, dentists, nurses, hospitals, prescription medicines: _____________

Insurance premiums for medical and dental care (including those paid to the Health Insurance Marketplace, but not paid through S125 plan: _____________

Auto mileage _____________

Travel, lodging, parking, tolls: _____________

Misc. (ie - hearing aids, dentures, eyeglasses, contact lenses) _____________

Long Term Care Insurance Premiums: **Taxpayer** _______________ **Spouse** _______________

Taxes

Real Estate Taxes _____________

Excise Tax _____________

Interest Expense

Home mortgage/equity interest and points - Submit Form 1098 _____________

Home mortgage interest not reported on Form 1098 _____________

Did you refinance a mortgage or take a home equity loan during the year? **Yes ____ No_____**

Investment interest (not investment fees) _____________

Are you making any loan payments on a boat or recreational vehicle that has basic living accommodations such as a sleeping space, a toilet, and cooking facilities? **Yes ____ No ____**

Charitable Contributions

Donations by cash, check and credit card _____________

Property Donations (Please attach list if over $500) _____________

Volunteer work - number of miles driven for which you have written record _____________

Education Expenses:

Please submit the following information for each individual that had higher education expenses during the year, along with Form 1098-T.

Student(s) ____

Fr. _____ Soph. _____ Jr. _____ Sr. _____ Grad. _____

Full-Time or Part-Time ________________

Tuition, Fees & Required Expenses Paid _____________

Amount contributed to Massachusetts Section 529 plan _____________

Amount withdrawn from Qualified Education Program (include Form 1099-Q) _____________

	Yes	No
Miscellaneous Questions		
If you do NOT want to authorize Alario & Associates, CPA PC to discuss the processing of your returns with the IRS and DOR check here. ____		
If receiving a refund would you like to request direct deposit?	___	___
If you have a balance due would you like electronic withdrawal?	___	___
If yes, please provide the following: Bank Name: ___________________________ ____________		
Checking or Savings Routing #: ________________________ Account #: ________ ______________		
Owner of bank account: Taxpayer ___ Spouse ____ Joint ____		
Did you receive an identity protection PIN from the IRS?	___	___
Did you purchase health insurance through the Marketplace / Exchange? If yes, please provide Form 1095-A.	___	___
Did you receive any distributions from your health savings account (HSA)?	___	___
Did you make any contribution to your health savings account (HSA)?	___	___
Did you retire or change jobs in 2023?	___	___
If applicable, have you taken your annual Required Minimum Distribution?	___	___
If you are a retired public safety officer, did your pension plan make a direct payment to your insurance company for health, accident or long term care insurance? *If yes, please provide amount.* _____________	___	___
Do any bank or investment accounts reported in your name belong to a dependent or other individual?	___	___
Did you acquire, receive, sell, send, exchange or dispose any financial interest in digital asset, including Bitcoin?	___	___
Did you have any foreign bank accounts or foreign assets?	___	___
Did you or your spouse have financial accounts maintained by a foreign institution that totaled more than $50,000 on the last day of the year or more than $75,000 at any time during the year ($100,000 and $150,000, respectively, if married filing a joint return)?	___	___
Did you sell your personal residence in 2023?	___	___
Did you engage in any put or call transactions or close any short sales or any other transaction not 1099-B reported?	___	___
Do you own any securities or hold any debts that became worthless during the year?	___	___
Did you acquire or sell a business in 2023?	___	___
Did you pay a babysitter, housekeeper, driver, yard worker, health aide or other $2,600 or more to work for you?	___	___
Were you notified by the IRS or other taxing authority of any changes in prior year returns? (Provide us with notices)	___	___
Did you have expenditures on an alternative technology vehicle?	___	___
Did you have expenditures for alternative energy source items such as solar, wind or geothermal to heat, cool or provide hot water for your primary residence?	___	___
Did you install any energy efficiency improvements or property for your primary residence, such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?	___	___
Did you incur casualty or theft losses during the year, related to a federally declared disaster? *Provide detail including insurance reimbursement.*	___	___
Do you have a will?	___	___
Would you be interested in estate planning?	___	___
Would you be interested in financial planning?	___	___
Would you be interested in retirement planning?	___	___

Any question left unanswered we will assume the response is NO.