2023	1040	US	Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

PERSONAL INFORMATION

Yes	No	
☐	☐	Did your marital status CHANGE during the year?
☐	☐	Did your name CHANGE during the year?
☐	☐	Did your address CHANGE during the year?
☐	☐	Could you be claimed as a dependent on another person's tax return for 2023?
☐	☐	Were you or your spouse issued an Identity Protection PIN by the IRS? **If yes, please provide copy of letter.**

DEPENDENTS

Yes	No	
☐	☐	Were there any CHANGES in dependents? (Include non-child dependents for whom you provided more than half the support, common example: parents.)
☐	☐	Were any of your unmarried children, who might be claimed as dependents, under 19 years of age (or under 24 years if full-time student) at the end of 2023?
☐	☐	Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of $1,250, or total investment income in excess of $2,500?

INCOME

Yes	No	
☐	☐	Did you RECEIVE unemployment benefits? **If yes, please provide a copy of Form 1099-G**.
☐	☐	Did you RECEIVE gambling income or lottery winnings? **If yes, please provide copies of Form W-2G and a list of gambling losses**.
☐	☐	Did you rent out your principal residence or vacation home? **If you utilized AirBNB or VRBO provide the rental documentation your received.**
☐	☐	Did you RECEIVE unreported tip income of $20 or more in any month?
☐	☐	Did you RECEIVE grants of stock options from your employer, EXERCISE any stock options granted to you or DISPOSE any stock acquired under a qualified employee stock purchase plan? **If yes, please provide documentation for transactions or Form 3922 for ESPP transactions.**
☐	☐	Did you RECEIVE any disability income? **If yes, was the benefit employer provided?**

2023	1040	US	Miscellaneous Questions

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?
☐	☐	Did you PURCHASE or DISPOSE of any business assets (furniture, equipment, vehicles, real estate, etc.), or CONVERT any personal assets to business use?
☐	☐	Did you BUY or SELL any stocks, bonds or other investment property in 2023 <u>not</u> reported on Form 1099-B?
☐	☐	Did you (a) receive (as a reward, award, or payment for property or services) or (b), sell, exchange, gift or dispose of any virtual currency (CRYPTOCURRENCY (i.e., Bitcoin)) in 2023?
☐	☐	Did you receive a Form 1099K? **Please provide copy**.
☐	☐	Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2024? (This is <u>not applicable</u> if you hold your investments within a commercial brokerage firm, as the brokerage firm will track this information on your behalf.)
☐	☐	Did you PURCHASE, SELL, or REFINANCE your principal home or second home, or did you take a home equity loan? **If yes, include a copy of the final settlement statement.**
☐	☐	If you SOLD your residence or vacation property, <u>did you ever rent out the property</u>?
☐	☐	If you SOLD your residence, did you <u>own and occupy</u> as your principal residence for at least <u>two of the last five years</u> prior to the sale?
☐	☐	Did you have any debts CANCELLED or FORGIVEN? **If yes, include copies of Form 1099-C if received?**
☐	☐	Does anyone owe you money which has become UNCOLLECTIBLE? **<u>If yes, provide detail of debtor's name, relationship to you, amount, description of debt, and description of efforts to collect debt.</u>**

RETIREMENT PLANS

Yes	No	
☐	☐	Did you RECEIVE a <u>distribution</u> from a retirement plan (401(k), IRA, ROTH, SEP, SIMPLE, Qualified Plan, etc.) **If yes, please provide copy of Form 1099-R.**
☐	☐	Did you MAKE a <u>contribution</u> to a retirement plan (401(k), IRA, ROTH, SEP, SIMPLE, Qualified Plan, etc?
☐	☐	Did you TRANSFER or ROLLOVER any amount from one retirement plan to another retirement plan? **If yes, please provide transaction information.**

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☐ ☐ Did you CONVERT part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2023?

RETIREMENT PLANS (Cont'd.)

Yes No

☐ ☐ Did you RETIRE or CHANGE jobs?

EDUCATION

☐ ☐ Did you receive a DISTRIBUTION from an Education Savings Account or a Qualified Tuition Program (529 Plan)? **If yes, please include Form 1099-Q.**

☐ ☐ Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? **If yes, please include Form 1098-T.**

☐ ☐ Did you pay any student loan interest? **If yes, please include Form 1098-E.**

☐ ☐ Did you receive a refund of tuition paid? **If yes, please include Form 1098-T.**

FOREIGN INCOME AND BANK ACCOUNT

☐ ☐ Did you have any FOREIGN INCOME or pay any FOREIGN TAXES? (Do NOT count foreign income and taxes reported on your brokerage statement.)

☐ ☐ Did you have an INTEREST IN or SIGNATURE AUTHORITY over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

☐ ☐ Did you own any FOREIGN ASSETS other than financial assets? (Examples may include: foreign trusts, ownership in a foreign company, foreign retirement plans and /or a foreign estate.)

ITEMIZED DEDUCTIONS

☐ ☐ Did you make any LARGE PURCHASES, such as motor vehicles and boats? **If yes, provide sales tax paid on purchases.**

☐ ☐ Did you remodel or make CAPITAL IMPROVEMENTS to your house? **If yes, provide sales tax paid.**

☐ ☐ Do you have HELOC interest expense? **If yes, what were the loan proceeds used for.**

☐ ☐ Did you make NON-CASH CHARITABLE CONTRIBUTIONS greater than $500? **If yes, provide the name and address of charity, thrift shop value of donation, date of contribution, and description of contribution**.

TAX CREDITS

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☐ ☐ Did you pay for childcare while you or your spouse worked or looked for work?

TAX CREDITS (Cont'd.)

Yes No

☐ ☐ Do you PAY health insurance through an Obamacare Exchange? If yes, did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement)? **If yes please attach.**

☐ ☐ Did you PURCHASE a new qualified plug-in electric motor vehicle? **If yes, please provide year, make model of vehicVIN # and date of purchase**.

☐ ☐ Did you make any purchases that qualify for the Residential Clean Energy Credit such as SOLAR PANEL INSTALLATIONS? This credit can be up to 30% of your purchase price.

☐ ☐ Did you make any purchases that qualify for the Energy Efficient Home Improvement Credit such as energy efficient windows and exterior doors, specified heat pumps and heat pump water heaters. There are strict limits on amounts of credits available for each type of improvement.

ESTIMATED TAXES

☐ ☐ Did you **apply an overpayment** of 2022 taxes to your 2023 estimated tax (instead of being refunded)?

☐ ☐ If you have an overpayment of 2023 taxes, do you want the excess **APPLIED** to your 2024 estimated tax (instead of being refunded)?

☐ ☐ Do you expect your 2024 taxable income and withholdings to be DIFFERENT from 2023?

MISCELLANEOUS

☐ ☐ Do you want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ May the IRS discuss your tax return with McDevitt & Duffy CPAs, PS?

☐ ☐ Did you pay in excess of $2,300 during the year for domestic services performed in or around your home to individuals who could be considered HOUSEHOLD EMPLOYEES? (If only the worker can control how the work is done, the worker isn't your employee but is self-employed. A self-employed worker usually provides their own tools and offers services to the general public in an independent business. For more information see IRS Publication 926: Household Employer's Tax Guide.)

☐ ☐ Did you engage in any BARTERING transactions?

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MISCELLANEOUS (Cont'd.)

Yes	No	
☐	☐	Were you NOTIFIED or AUDITED by either the IRS or the State taxing agency? For example, did the IRS send you a tax notice **changing** your 2021 tax refund or overpayment.
☐	☐	Did you or your spouse make any GIFTS to an individual that total more than $17,000, or any gifts to a trust?
☐	☐	Did your bank account information CHANGE within the last twelve months (for electronic deposit of refund or payment of tax)?

ADMINISTRATION

Yes	No	
☐	☐	Would you like us to EMAIL your organizer to you next year?
☐	☐	Would you like to receive your finished 2022 tax package ELECTRONICALLY? In one application you would get PDF copies of your tax return, invoice and your original documents and you would sign your return electronically.
☐	☐	Would you be interested in HOLISTIC FINANCIAL PLANNING? This financial planning would include cash flow, investment management, risk managment, estate and tax planning services.
☐	☐	Would you like to contribute to or max out your IRA or ROTH IRA for 2023 before April 15th? Or if you are self-employed, maximize your retirement contribution?
☐	☐	If you don't qualify to make a ROTH IRA contribution, would you like to discuss making a "back-door ROTH IRA" contribution? (This is an administrative loophole to enable some people to sidestep the ROTH IRA contribution rules even though they didn't qualify originally.)
☐	☐	Would you like to contribute to or max out your HSA account (Health Savings Account) for 2023 before April 15th? (To qualify your minimum health insurance deductible must be $1,500 for a single plan and $3,000 for a family plan).

If you would like to make a TAX APPOINTMENT
* Call Charity for an appointment (425) 774-5300
* Email Charity at Charity@McDuffyCPA.com

I have read McDevitt & Duffy CPAs PS's *Individual Tax Return Engagement Letter*. The terms of this engagement are acceptable to me. (If this is a joint return, I am signing for both of us.) The information I have provided or will provide in connection with this tax return is true, correct and complete to the best of my knowledge.

APPROVED BY:___________________________________DATE:_________________