

2023 Tucker Tax Organizer

Name: _____ SS#: _____ Date of Birth: _____
Spouse: _____ SS#: _____ Date of Birth: _____

Employment: Taxpayer Occupation _____ Spouse Occupation: _____

Filing Status: [] Single [] Married Filing Joint
[] Head of Household* (see page 4) [] Married Filing Separately
[] Qualifying Surviving Spouse (must supply name & SS# of spouse and date of death)

Dependents* see page 4 for "due diligence questions"

Table with 4 columns: Name (first, initial, last), Social Security #, Date of Birth, Relationship

A separate tax return may need to be filed for any child who was under the age of 18 on 1/1/22 or age 19-23 and is a full-time student if the child has earned or unearned (investment) income. The "kiddie tax" says the first \$1250 of investment income is tax free, the next \$1250 is taxed at the kid's tax rate, and anything above that is taxed at the parents' tax rate.

Tax Address (where you live today) Mailing Address (where you receive mail)
Renters Credit- AZ,CA,IN,MA,ME,MI,MN,NJ,WI E-MAIL: we will notify you of your results via email
Did you pay rent at the Tax Address in 2023? Telephone Number (_____) _____
If yes, total rent paid in 2023 \$ _____ Cell Number (_____) _____
Name & Address of Landlord _____ Fax Number (_____) _____

Direct Deposit: Recommended for all refunds, provide a VOIDED CHECK if not paying by check
GO GREEN All returns will be provided via pdf delivered to tuckertax.securefilepro.com
[] No thank you, I would like to receive a paper copy and all original documents via US mail for a \$15 fee

New Client Questions: If we did not file your 2022 tax return, please enclose a copy of that return.
1. How much were your tax return preparation fees paid in 2023? \$ _____
2. How did you hear about us? _____

Driver's license requirement: Send updated photo(s)** of US based driver's license or State ID cards or the following:
1. License # _____ 4. Expiration Date _____
2. Issue date _____ 5. DOC # (NY only) _____
3. Issue state _____ **Both spouses required for MFJ returns

IP Pin: The Identity Protection Pin letter is required if one was issued. See IRS.gov for a replacement if needed
Cryptocurrency: Did you buy, sell*, trade*, or hold any form of virtual currency during 2023? (Circle all the apply)
*Be sure to include transaction and income info. These are taxable transactions that must be reported

Authorization to File: To facilitate the electronic filing of your 2023 tax return, we ask that you grant us a limited power of attorney. You will grant us this power with the knowledge and assurance that only the information which you have provided to us will be used in the preparation and filing of your Federal and State Income Tax Returns. Therefore, please print your name and your spouse's name, and each sign the statement below:

I, _____, & _____, hereby grant Shannon V. Daly CPA permission to prepare my 2023 Federal and State Income Tax Returns. I acknowledge that my 2023 Federal and State Income Tax Returns were prepared using only information that I provided either in this organizer plus attachments via email, fax, or telephone. I also acknowledge that I am solely responsible for the tax returns prepared with the information I have provided.

Taxpayer (SIGN HERE)

Spouse (SIGN HERE)

Sources of Taxable Income

1. Investment Income

Interest and Dividend Income (Schedule B, no extra charge) - Include all Form 1099-INT's and 1099-DIV's

2. Capital Gains and Losses (Schedule D and Form 8949) - Stock sales and all other investments (options, bonds, etc.)

Send all 1099's and year end statements indicating sale proceeds. It is required that we also have the purchase information to determine the amount of capital gain/loss. There may be an additional charge if we need to contact your broker.

3. Pension/IRA Distributions

If you took a distribution from a Pension, IRA (traditional or Roth) or defaulted on a 401k loan during 2023, this money is considered income. Please **send us all 1099-R's**, this money may be subject to a penalty if there was an early withdrawal. Money that was rolled over is not subject to tax, but must be reported to the IRS, include these 1099's.

4. Foreign Income/Interest

If you were domiciled outside the United States during any part of 2023 and earned non-US wages where foreign tax was withheld, you must claim the income earned, and are able to claim credit for the taxes paid. Please send us all documentation indicating gross earnings and withholdings, Form 2555 (Foreign Earned Income) and Form 1116 (Foreign Tax Credit) will be filed. At any time during 2023, did you have an interest in or some form of authority over a financial, bank, or securities account in a foreign country? If yes, CONTACT OUR OFFICE. If you received a distribution from or were a grantor to a foreign trust, please contact the office for further clarification of this issue.

5. Rental Property (Schedule E) - Refer to page 7 of the organizer and detail the rental income and expenses.

6. Small Business Income (Schedule C) – Detail the business income and expenses on page 6 of the organizer or provide a P&L

7. Unemployment Insurance Compensation (1099-G Required) - Total amount received \$ _____ and tax withheld \$ _____

8. Alimony Received - Alimony might be taxable income, please see page 4, #4

9. Social Security payments (Form SSA-1099) received in 2023 \$ _____

10. Gambling Winnings (Form W-2G) received in 2023 \$ _____. Total gambling losses during 2023 \$ _____.

11. Bankruptcy (Form 1099-C) – Debt forgiveness may be taxable. Include all Forms 1099-C.

Retirement and Other Savings Accounts

- Health Savings Account (Not “use it or lose it” accounts)**– (contributions up to 4-15-2024) \$ _____
Maximum contribution for an individual is \$3,850 (age 55 and over, \$4,850) and \$7,750 for a family (age 55 and over for husband and/or wife, \$8,750).
- 529 Contributions and Distributions**- Provide all statements, additional info may be required (see pg 5)
 - Contributions made \$ _____
 - Distributions taken \$ _____
- IRA Contributions (The deadline for any contribution is 4-15-2024)**

Traditional IRA

A \$6,500 (\$7,500 age 50 or older) contribution is **fully tax deductible** if you and/or your spouse are not covered by an employer retirement plan. If you and/or your spouse are covered by an employer retirement plan, then the tax deduction for the individual's contribution phases out at the following Adjusted Gross Income (AGI) amounts.

<u>Filing Status</u>	<u>Max AGI</u>	<u>Pro-rated to \$0 above this range</u>
Single or Head of Household	\$83,000	\$73,000 to \$83,000
Married Filing Joint/Qualified Widow(er)	\$136,000	\$116,000 to \$136,000
Married Filing Separate		\$0 to \$10,000
Non-Participating Spouse	\$228,000	\$218,000 to \$228,000

Taxpayer Contribution \$ _____

Spouse Contribution \$ _____

ROTH IRA

Contributions are **not tax deductible**. Max contribution of \$6,500 (\$7,500, above age 50) but reduced as AGI increases

<u>Filing Status</u>	<u>Max AGI</u>	<u>Pro-rated to \$0 above this range</u>
Single or Head of Household	\$153,000	\$138,000 to \$153,000
Married Filing Joint/Qualified Widow(er)	\$228,000	\$218,000 to \$228,000
Married Filing Separate		\$0 to \$10,000

Taxpayer Contribution \$ _____

Spouse Contribution \$ _____

Deductible Expenses

1. Un-reimbursed Medical Expenses*

Give us the total for the year that you spent on medical expenses not reimbursed by your insurance company. Include hospital, insurance and COBRA premiums, prescription and nonprescription medical supplies and equipment, diagnostic devices, contact lenses, eyeglasses, prescription drugs, dental expenses, chiropractor fees, physical therapy, laser eye surgery, psychotherapy and counseling, reconstruction surgery (not for purely cosmetic purposes), weight loss programs (not including gym memberships), lab fees, and long-term care insurance and services

*The total expenses must be at least 7.5% of your adjusted gross income to be deductible. Some states have additional deductions allowed so list all expenses.

Total medical expenses \$ _____ Total miles traveled for medical purposes _____
Long term care expenses \$ _____ Health Insurance cost (not through your employer) \$ _____

2023 Health Insurance - If you purchased insurance on the Marketplace send all 1095s received

2. Taxes Paid (SALT)- Federal cap of \$10,000 total, state caps will vary

- a) Real Estate Taxes \$ _____ b) Personal Property Taxes \$ _____
- c) Automobile Registration Fees \$ _____
- d) Estimated taxes paid for 2023 (Not from your W2, these are checks written or payments online)
Federal \$ _____ State \$ _____ County/Local \$ _____

Again, this year you have the option to deduct either the state or local income tax withheld, OR the amount of state and local sales tax paid during the year. With the SALT cap this is usually only relevant for those living in tax free states. If you purchased several high-priced items during the year (for example a new car or RV [buy or lease], aircraft, boat, home improvements or furnishings, etc.), it may be better to choose this option. We will make that choice for you, if you indicate the total taxable purchases made throughout the year and the sales tax rate where you shop.

Total Taxable Purchases \$ _____ **Sales Tax Rate** State _____%, County and/or Local _____%

3. Interest Paid

- a) Total Mortgage Interest including vacation or second residence, boat/RV \$ _____
Do not include rental property interest which should be listed on page 7
Total debt limited depending on purchase date, but not limited to your primary residence
 - i) Have you ever refinanced this loan? Y or N
 - ii) Did 100% of the proceeds of this loan go toward the purchase or improvement of this home? Y or N
 - iii) If NO- contact my office to discuss and calculate the deductible portion of interest.
- b) Points Paid at purchase or refinance \$ _____
If you purchased a new home or refinanced your loan, please include your "Closing Statement" which details the closing costs and disbursements of the new loan.
- c) Investment Interest paid on an investment margin account \$ _____
- d) Student Loan Interest - Taxpayer \$ _____, Spouse \$ _____.

4. Charitable Contributions –We cannot take this deduction unless Section 4 is filled out completely.

Some states offer additional specific deductions. If needed, attach a separate page to detail the donations.

Cash Contributions List the recipient and amount given.

Name (church, synagogue, school, hospital, etc.)	Amount \$ (Include vacation day donations)
_____	_____
_____	_____

Donated Goods if the TOTAL value of all gifts is less than \$500

Please list the recipient and amount given.

_____	_____
_____	_____

Non-Cash Contributions if the TOTAL value of all gifts is greater than \$500- Form 8283 is required

Donated to: (Name and Address) _____
 Item(s) Donated: _____ Date acquired: __/__/__ Date Donated: __/__/__
 Your Cost or Basis \$ _____ How acquired (purchase, gift) _____ Current Fair Market Value \$ _____
 Method Used to Determine FMV, circle one: independent assessment, salvage value, donee assessment, other

Miscellaneous

1. Primary or Vacation residence purchase or sale (rental/investment property reported on pg 7)

If you purchased, sold, or refinanced your home during 2023, send the Closing Statement. If you sold, we also need:

Date of Original Purchase ___/___/___ Purchase Price \$_____ Capital Improvements \$_____

New clients: If the home was ever rented out or used for the home office deduction, provide copies of these tax returns.

2. Child Care Expenses (Form 2441)

If you paid someone to care for your child during 2023, please provide the following, attach separate pages if needed:

Provider Name: _____ ID# (**REQUIRED**: SSN or Fed ID#) _____

Address: _____ Amount Paid During 2023 \$ _____

_____ Name of Child Cared for _____

3. Education/Educator Expenses *see below for due diligence questions

a) Educators (k-12 teacher, counselor, principal, or student aide for at least 900 hours during the school year) can deduct up to \$300 each for expenses including: books, supplies, equipment (computers, software, etc.) and other materials used inside the classroom. Expenses: You \$ _____ Spouse \$ _____

b) There are two credits: Lifetime Learning Credit (\$2,000, postsecondary education) and the American Opportunity Credit (\$2,500, undergraduate only).

Income limitations do apply.

Total Cost \$ _____ Name of Student _____ Type of program: _____

New clients: Have you ever claimed the American Opportunity Credit? If yes, what year(s): _____

4. Alimony

a) date of divorce _____ b) alimony received _____

c) alimony paid _____ Name of recipient _____ Recipient SSN (required) _____

5. Contact our office for the following:

a) Casualty losses in Federally declared disaster areas only

b) Military reservists and active duty

c) FFDO expenses (potential to be claimed as charitable contributions)

6. Energy Credits

The energy credit for 2023 is more generous offering a higher total credit on more improvements. If you purchased an electric car, send the bill of sale to confirm if eligible for a tax credit up to \$7,500. Credit:

Exterior windows and skylights \$ _____ Water heater or furnace \$ _____

Exterior doors \$ _____ EV recharging equipment \$ _____

Electric or Gas heat pump \$ _____ Home energy audit cost \$ _____

Central Air Conditioning \$ _____ Solar equipment \$ _____

Due Diligence Questions

Answer all questions in this section **ONLY** if you have a dependent child, claim Head of Household status, claim an education credit, or might qualify for the low-income credit (EIC)

1) Dependents:

a) does your child(ren) have a valid SSN? Y or N

b) is/are your child(ren) unmarried? Y or N

c) did your children all live with you for at least 6 months of 2023? Y or N?

d) have you ever had a tax credit disallowed? Y or N

2) HOH

a) are you unmarried, divorced, legally separated, or widowed? Y or N

b) did you provide more than 50% financial support for your household? Y or N

c) did you receive any non-taxable financial support (child support, food stamps, etc) Y or N

3) All

a) were you a non-resident alien for any part of 2023? Y or N

b) could anyone claim you as a dependent or qualifying child during 2023? Y or N

c) did you live in the US for at least 6 months of 2023? Y or N

d) can you provide documentation to substantiate the above claims? Y or N

State Tax Information

The following deductions apply only to the states specified. If you live in a tax-free state (AK, FL, NH, NV, SD, TN, TX, WA, WY), please skip this section.

1. States not conforming with Federal tax changes- AL, AR, CA, HI, MN, NY, and PA

These states have chosen to reject many of the federal tax law changes resulting in an unusual deviation in deductible expenses. If you lived in one of these states last year, please contact my office so we can review the deductible job expenses as in the past (uniform expenses, union dues, per diem, etc).

2. K-12 Education Credits (available for AZ, IL, IA, IN, MI, MN)

- AZ -Fees or donations to a public or charter school for extracurricular activities or education programs \$ _____
- GA - A tax credit is available for donations made to a Georgia Student Scholarship Organization (SSO) \$ _____
- IL -Tuition, fees, book rentals, band or lab equipment rentals fees paid to public, private or religious schools \$ _____
- IA - Fees paid for tuition and textbooks to a not-for-profit school (additional expenses may qualify). \$ _____
- LA - Deduction available for tuition and fees as well as uniforms, books, supplies, etc \$ _____
- MN -Educational expenses for K-12 students (tuition, activities, books, supplies, transportation, etc)

Name of Student	Qualified Expenses (\$)	Name of School	Address	State	Zip Code
_____	\$ _____	_____	_____	_____	_____
_____	\$ _____	_____	_____	_____	_____
_____	\$ _____	_____	_____	_____	_____

3. 529 Plans (see organizer page 2)

Thirty-four states and the District of Columbia allow residents to deduct contributions to a 529 plan. Only 7 states have income tax and do not allow a state deduction: CA, DE, HI, KY, ME, NJ, and NC. Five states allow a deduction for contributions to ANY 529 plan: AZ, KS, MN, MO, MT, and PA

Name of eligible plan _____
 Student's Name _____
 Amount of contribution \$ _____

4. Massachusetts – Fast Lane & Monthly/Weekly Transit Commuter Passes for MBTA Transit Commuter Passes \$ _____.

Health Care Info- A copy of Form MA 1099-HC is required

5. Michigan – Provide the Property Tax Statement (value of your house) for 2023.

6. Minnesota –Provide the Property Tax Statement Payable in 2023 (usually provided in March).

7. Vermont – Provide your 2023/2024 Property Tax Statement.

SCHEDULE C – SMALL BUSINESS – SELF EMPLOYED – 1099-MISC INCOME

Taxpayer [] Spouse [] Federal EIN if issued ____ - _____

NAME OF BUSINESS _____ TYPE OF BUSINESS _____

GROSS INCOME \$ _____ DID YOU START THIS BUSINESS THIS YEAR? YES [] NO []

Cost of Inventory at Beginning of Year \$ _____ Cost of Inventory at End of Year \$ _____ Purchases \$ _____

General Expenses:

Accounting Fees	\$ _____	Miscellaneous	\$ _____
Advertising/Promotion	_____	Miscellaneous Rentals	_____
Auto Expenses	_____	Office Expenses	_____
Bank Charges/Fees	_____	Office Supplies	_____
Carting	_____	Outside Labor (contract labor)	_____
Commissions and Fees	_____	Pension/SEP Expenses	_____
Copy and Print	_____	Postage	_____
Computer Hardware	_____	Profit Sharing Plans	_____
Computer Software	_____	Professional Fees	_____
Consulting Expenses	_____	Rent	_____
Credit and Collection	_____	Repairs	_____
Delivery (Postage & Shipping)	_____	Returns and Refunds	_____
Discounts	_____	Salaries and Wages	_____
Dues & Subscriptions	_____	Sales Expenses	_____
Employee Benefits	_____	Security Costs	_____
Equipment Rentals	_____	Small Tools and Equip	_____
Factory or Production Costs	_____	Supplies	_____
Health Insurance	_____	Taxes	_____
Insurance	_____	Telephone	_____
Interest (Business Loan)	_____	Travel	_____
Internet Fees	_____	Uniform Cleaning/Laundry	_____
Legal Fees	_____	Utilities	_____
License Fees	_____	Website Creation	_____
Maintenance	_____	Website Maintenance	_____
Meals & Entertainment	_____		

Vehicle Description: Make _____ Model/Type _____ Year _____

Was this vehicle used exclusively for the business? Yes [] No []

Did you have a second vehicle available for Personal Use? Yes [] No []

How many miles were driven for Business?	_____	Lease Expense	\$ _____
How many miles were driven for Commuting?	_____	Financing Pmt	_____
How many miles were driven for Personal Use?	_____	Operation Cost	_____

Other Expenses/Purchases	Description
_____	_____
_____	_____
_____	_____
_____	_____

Home Office Expenses

Entire home Square footage _____	If rented, cost per month \$ _____
Home office square footage _____	Cost of utilities per month \$ _____
Homeowners/renters insurance \$ _____	Repairs and maintenance \$ _____
Security, HOA, etc \$ _____	Other costs \$ _____

SCHEDULE E – RENTAL INCOME & EXPENSES

Property	1	2	3
Date Purchased:	____/____/____	____/____/____	____/____/____
Purchase Price*	\$ _____	\$ _____	\$ _____
Address of Property	_____	_____	_____
	_____	_____	_____
Rent Received	\$ _____	\$ _____	\$ _____
Advertising	_____	_____	_____
Auto- Total Miles Driven _____	_____	_____	_____
Bank Charges	_____	_____	_____
Carting	_____	_____	_____
Commissions	_____	_____	_____
Condo Fees	_____	_____	_____
Consultation Expenses	_____	_____	_____
Credit & Collection Costs	_____	_____	_____
Delivery	_____	_____	_____
Depreciation Total	<u>I will calculate</u>	<u>I will calculate</u>	<u>I will calculate</u>
Dues and Subscriptions	_____	_____	_____
Equipment Rentals	_____	_____	_____
Miscellaneous Rentals	_____	_____	_____
Insurance	_____	_____	_____
Licenses	_____	_____	_____
Maintenance	_____	_____	_____
Management Fees	_____	_____	_____
Mortgage Interest	_____	_____	_____
Office Expenses & Supplies	_____	_____	_____
Outside Labor	_____	_____	_____
Postage	_____	_____	_____
Professional Fees: Accounting	_____	_____	_____
Legal	_____	_____	_____
Real Estate Taxes	_____	_____	_____
Repairs	_____	_____	_____
Security	_____	_____	_____
Small Tools & Equipment	_____	_____	_____
Supplies	_____	_____	_____
Telephone	_____	_____	_____
Travel	_____	_____	_____
Utilities	_____	_____	_____
Total Other	_____	_____	_____
	_____	_____	_____
<u>Other Expenses/Miscellaneous</u>			
Cost (\$)	_____	_____	_____
Description	_____	_____	_____
Cost (\$)	_____	_____	_____
Description	_____	_____	_____
<u>Depreciation Expenses:</u>			
Type/Description of Asset #1	_____	_____	_____
Date of Purchase	____/____/____	____/____/____	____/____/____
Cost	\$ _____	\$ _____	\$ _____
Type/Description of Asset #2	_____	_____	_____
Date of Purchase	____/____/____	____/____/____	____/____/____
Cost	\$ _____	\$ _____	\$ _____

What to Send?

Completed & signed organizer, All W-2's, 1099's, 1098's (statements of interest), end of year pay stub (usually dated Dec. 31, 2023), Interest and/or Dividend income statements, Realized Gain/Loss reports (usually part of your 1099), Unemployment Insurance statements, State refund forms; if you purchased, sold, or refinanced a residence include your real estate Closing Statement, and VOIDED CHECK (if not paying by check)

Where to Send?

Tucker Tax LLC
22 Maher Avenue
Greenwich, CT 06830-5618

Phone: 203-422-5888
Fax: 203-422-2164
Email: shannon@cpadaly.com

How much will it Cost?

I use a form-based approach which means you pay for the necessary forms and schedules to complete your return- but you never get charged for asking questions or time spent on the return

BASIC TAX RETURN (Form 1040, Schedule A, and one state):

Tier 1 \$182.00 Tier 2 \$286.00 Tier 3 \$520.00-1560.00

Add \$52 for each return postmarked in March

Add \$104 for each return postmarked in April

Your envelope must be **POSTMARKED** by February 29th, OR March 31st to receive these rates.

I cannot guarantee returns arriving in April will be filed without an extension

The basic return includes the 1040, electronic filing, direct deposit, all planning emails/calls, and unlimited questions.

Tier 1- simple return, single filer, standard deduction, Federal only (formerly Flight Attendant rate, not available for new clients)

Tier 2- includes married filers, increased complexity and/or volume (formerly Pilot rate, minimum rate for new clients)

Tier 3- includes advanced issues including, but not limited to, complex Schedule K1s, active small businesses, extensive investments, equity compensation, other higher-level tax issues.

Additional Fees:

\$52.00-154.00 EACH for Schedules and forms including:

C, D, E, EIC, F, K-1, Form 6251

Additional State and Local Returns (primarily OH and PA)

Real estate closing statements and deductible mortgage interest calculations

\$26.00 EACH for additional federal and state forms

\$5.20 EACH for more than four (4) W-2s, 1099s, or Schedule D entries.

**In compliance with CT law, all invoices are offered a 4% discount when using one of the three free payment options below. Only credit card transactions will be charged the above rates

How to Pay?

1. **PERSONAL CHECK OR MONEY ORDER**- PAYABLE TO **Tucker Tax LLC**
2. **VENMO**- free online transfers to @shannon-daly-2
3. **ZELLE**- free online transfers to results@cpadaly.com
4. **MAJOR CREDIT CARDS** -Visa, Mastercard, Discover (no American Express)



ACCOUNT # _____ EXP. DATE _____

Address where Monthly Statement is sent: _____

3 digit security code (from the back of the card) _____

SIGNATURE _____ Mail Order

This must be **signed** exactly as shown on your credit card.

Paying by Check, Zelle, or Venmo will result in a 4% discount for the entire fee

PAYMENT IN FULL IS REQUIRED BEFORE YOUR TAX RETURN IS FILED