

## Instructions for 2022 Client Organizer

This Client Organizer is designed to help you gather tax information needed to prepare your 2022 personal income tax return. We have preprinted certain information from your 2021 personal income tax return to help you complete the organizer with minimal time and effort.

In your Client Organizer, all social security numbers and bank account numbers have been replaced with asterisks (\*\*\*-\*\*-\*\*\*\*) and (\*\*\*\*1234) to protect your privacy and personal information. If you need to change or update a social security number or bank account information, please contact this office. Do not indicate the social security number or bank account change on your Client Organizer. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Enter 2022 information on the Client Organizer sheets provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all applicable questions and attach a statement when necessary for additional information not provided in the Client Organizer.

We will also need the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 showing income from partnerships, S corporations, estates and trusts.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

### Important:

Due to changes in tax law and enforcement, you can no longer receive deductions for charitable contributions without a receipt, or for business mileage without a written log of use. We are required to request that you complete and sign the enclosed charitable contribution and mileage forms, if applicable, verifying that you have receipts for all your charitable contributions and that you have a written mileage log for all business use of your vehicle(s). If you do not sign and return the Charitable Contribution and Mileage Verification Forms, we cannot claim deductions for your charitable contributions and/or vehicle use.

*This policy will be strictly enforced and is non-negotiable.*

In order to meet the filing deadline for your 2022 income tax return, your completed tax organizer needs to be received by our office no later than March 1, 2023. Any information received after that date may require an extension of time be filed for your return.

## Charitable Contribution Verification Form

Tax law requires substantiation for all charitable contributions as follows:

Cash donations under \$250 require written communication (i.e., receipt) from the charity or a bank record (i.e., cancelled check).

Non-cash donations require a receipt or other written record showing the name of the organization, the date and location of the contribution, and a reasonably detailed description of the property.

All donations over \$250 (cash and non-cash) require contemporaneous written acknowledgement from the charitable organization which must include the following things: (1) charity's name and address, (2) amount and description of cash and/or property contributed, (3) date and location of contribution, (4) statement as to whether goods or services were received from the organization and, if so, the fair market value of such, (5) must be obtained the earlier of the date the return is filed or the due date of return including extensions.

Out-of-pocket Expense donations must have adequate records to prove amounts and must have acknowledgement from the charitable organization with records and a description of the services provided.

Certain types of donations such as vehicles have special rules. Please contact us if you have any questions.

By signing this form, I verify that I have the proper documentation and verification (as determined by U.S. tax law) for any and all charitable donations I claim on my 2022 tax return.

\_\_\_\_\_  
*Taxpayer*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Spouse (if applicable)*

\_\_\_\_\_  
*Date*

## Mileage Verification Form

To claim a deduction for business use of business and/or personal vehicles, tax law requires written documentation of mileage, such as a log book. The log must include details on all business miles.

If you do not have written documentation of your miles, you can no longer claim a deduction. If you have any questions about how to complete and maintain a mileage log, please contact us.

### Summary of Business Use of Vehicles:

	Vehicle #1	Vehicle #2	Vehicle #3
Total Miles Driven in 2022	_____	_____	_____
Number of Business Related Miles as Per Written Documentation	_____	_____	_____

By signing this form, I verify that I have the proper written documentation to verify and support the business use of vehicles as summarized above.

\_\_\_\_\_  
*Taxpayer*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Spouse (if applicable)*

\_\_\_\_\_  
*Date*

## Foreign Asset(s) Reporting Verification Form

Tax law requires specific reporting for certain foreign assets and/or interests, as follows:

### **Foreign Bank and Financial Account Reporting (FBAR):**

U.S. persons, which include U.S. citizens, resident aliens, trusts, estates, and domestic entities that have an interest of at least \$10,000 at any time during the calendar year in foreign financial accounts, are required to report the interest in the applicable account on Form TD F 90-22.1 (Report of Foreign Bank and Financial Accounts), also known as "FBAR." The report is now due by April 15 each year and can be extended to October 15.

A taxpayer is considered to have an interest in an account if the taxpayer has either a financial interest in the account or signature authority over the account. A taxpayer has a financial interest in an account if the taxpayer (including the taxpayer's agent or representative) is the owner of record or holder of legal title, or has a sufficient interest in the entity that is the owner of record or holder of legal title. A taxpayer has signature authority over an account if the taxpayer has authority to control the disposition of the assets in the account by direct communication with the financial institution maintaining the account.

### **Foreign Financial Assets Reporting (Form 8938):**

A specified person must file Form 8938 (Statement of Specified Foreign Financial Assets) with Form 1040 if the person has an interest in one or more specified foreign financial assets and those assets have an aggregate fair market value exceeding either \$50,000 on the last day of the tax year or \$75,000 at any time during the tax year or \$100,000 and \$150,000, respectively, for married specified individuals filing a joint annual return.

Specified foreign financial assets are (1) depository or custodial financial accounts maintained at foreign financial institutions, and (2) to the extent not held in an account at a financial institution, (a) stocks or securities issued by foreign corporations, (b) any other financial instrument or contract held for investment that is issued by or has a counterparty that is not a U.S. person, and (c) any interest in a foreign entity.

Often timeshare interests (or similar assets) are held within a foreign entity and may trigger the reporting requirement.

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## Foreign Asset(s) Reporting Verification Form (continued)

The Internal Revenue Service requires U.S. persons to file information reporting returns related to certain foreign interests and/or transactions. These returns are due with your income tax return, including extensions. If you fall in one of the below categories you may be required to file the applicable form.

- **Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts (Form 3520):**  
You are a U.S. person with a direct or indirect interest in a foreign trust, or a U.S. person who receives a gift from a foreign person/entity.
- **Information Return of U.S. Persons With Respect to Certain Foreign Corporations (Form 5471):**  
You are an officer, director, or shareholder of a foreign corporation.
- **Return by a U.S. Transferor of Property to a Foreign Corporation (Form 926):**  
You are a U.S. person who transfers property to a foreign corporation.
- **Return of U.S. Persons With Respect to Certain Foreign Partnerships (Form 8865):**  
You are a U.S. person with a direct or indirect interest in a foreign partnership.

Failure to file any of these returns can result in substantial penalties. If you believe any of the above forms may apply please contact our office so that we may determine your filing requirements.

Please let us know if you have any questions or concerns about the above requirements. We would be happy to provide more information, or you can access the respective form instructions available from the IRS at [www.irs.gov](http://www.irs.gov).

Please indicate your reporting requirement below.:

☐ I do NOT meet any of the above reporting requirements; no additional filing is necessary.

☐ I am required to file one or more of the above mentioned forms. I have attached (or will provide) all necessary information related to my 2022 tax return.

By signing this form I verify that I understand the reporting requirements relating to foreign assets and/or interests and will provide all necessary information to file a complete and accurate return.

\_\_\_\_\_  
*Taxpayer*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Spouse (if applicable)*

\_\_\_\_\_  
*Date*

## Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did you live separately from your spouse during the last six months of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter for filing returns in 2022.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.	<input type="checkbox"/>	<input type="checkbox"/>
<b>COVID-19 Information</b>		
Did you receive State and Local Fiscal Recovery Funds (SLFR) under a program to support those negatively impacted by the COVID-19 pandemic for helping you with your mortgage insurance and/or home purchases, such as funds to pay some or all of the down payment and closing costs associated with your purchase of a home?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a Paycheck Protection Program (PPP) loan?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did you apply for Paycheck Protection Program (PPP) loan forgiveness?	<input type="checkbox"/>	<input type="checkbox"/>
Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay emergency sick leave wages to a household employee?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay emergency family leave wages to a household employee?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,300?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Is there any other person(s) who lived with you more than half the year but not claimed by you last year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree	<input type="checkbox"/>	<input type="checkbox"/>

or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter for use during 2022	<input type="checkbox"/>	<input type="checkbox"/>

### Purchases, Sales and Debt Information

Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any assets used in your trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you take out a home equity loan this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you lend money with the understanding of repayment and this year it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a qualified plug-in electric drive vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>

### Income Information

Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any Medicaid waiver payments as difficulty of care during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did any of your life insurance policies mature, or did you surrender any policies?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any income considered to be nonemployee compensation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?	<input type="checkbox"/>	<input type="checkbox"/>
Do you expect a large fluctuation in income, deductions, or withholding next year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork, or used digital assets to pay for goods or services?	<input type="checkbox"/>	<input type="checkbox"/>

### Retirement Information

Are you an active participant in a pension or retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any Social Security benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, were any withdrawals due to a Federally declared disaster?	<input type="checkbox"/>	<input type="checkbox"/>
If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2022?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>

### Education Information

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any educational expenses during the year on behalf of yourself,		