INDIVIDUAL TAX PLANNER FOR 2024 RETURNS

TAXPAYER	**SPOUSE**
First & Middle ______________________	First & Middle ______________________
Last Name ______________________	Last Name (*If Different*) ______________________
Social Security # ______________________	Social Security # ______________________
Occupation ______________________	Occupation ______________________
Birth Date __________________ Blind? ❑	Birth Date __________________ Blind? ❑
Telephone: (Home) ______________________	Telephone: (Home) ______________________
Telephone: (Cell) ______________________	Telephone: (Cell) ______________________
Email______________________	Email______________________

Street Address ____

City ____________________ State ____________ Zip Code ________ County ______________

New to our firm ❑ Yes ❑ No If yes. please provide a copy of your previous year tax return at time of appointment

Have you received any notice from the IRS or state revenue department within the past year? ❑ Yes ❑ No *Please provide*

Marital status in 2024 Single ❑ Married ❑ Head of Household ❑ Married/ Separate ❑ Divorce final by 12/31/18? ❑

Did your marital status change during 2024?......... ❑ Yes ❑ No

Did your address change during 2024?................. ❑ Yes ❑ No

Did you move in 2024?....................................... ❑ Yes ❑ No

State of Prior residence ____ Date of Move ____________

Are you a widow or widower with dependent children living with you?..❑ Yes ❑ No

If yes, enter date spouse died ____________________

DEPENDENTS

Dependents Name (First, MI, Last)	Birth Date	Social Security Number (Required)	Relationship	Full time Student

Did any of the children have income above $1,000 for the year? ❑ Yes ❑ No Do any of the children have a disability? ❑ Yes ❑ No
Is it anticipated that a different taxpayer would seek to claim a child listed above as their dependent for tax year 2024? ❑ Yes ❑ No

DIRECT DEPOSIT OF REFUND

Do you want any refund direct deposited into your bank account? ❑ Yes ❑ No *Please attach a voided check or fill out the following information:*

Name of Bank ______________________________________ Type of Account: *Checking* ❑ *Savings* ❑

Routing Transit Number (9 digit #) ____________________ Account Number ______________________

If you have an overpayment of 2024 taxes, do you want the overpayment to (Choose one):

❑ Apply to 1st quarter 2025. Refund balance. ❑ Apply to all 2025 estimates. ❑ Refund all. Do not apply to 2025.

QUESTIONS — ALL TAXPAYERS

"You" refers to both taxpayer and spouse — enter "?" if unsure about a question.

LIFESTYLE & TAXES

❑ Yes ❑ No Did you receive any Unemployment payments in 2024? *Please provide 1099G*

❑ Yes ❑ No <u>Did you receive any 1099K forms from Venmo, Paypal or other company in 2024?</u> *Please Provide forms*

❑ Yes ❑ No Did you pay or receive alimony in 2024? *Paid/Received* $______________ *Recipient's SS#* __________________________

❑ Yes ❑ No Was the divorce final on or before 12/31/18? What was the final date of the divorce? ______________

❑ Yes ❑ No Did you have health insurance for you, your spouse, and all dependents for the **<u>entire year?</u>**

❑ Yes ❑ No Did you purchase health insurance through a public exchange? **Please provide form 1095A**, **<u>Very important!</u>**

❑ Yes ❑ No Do you make payments on student loans? *Please provide forms 1099E*

❑ Yes ❑ No Will there be any significant changes in income or deductions next year, such as retirement?

❑ Yes ❑ No Did you pay anyone for domestic services in your home?

❑ Yes ❑ No Did you purchase a new energy-efficient car, truck, or van? *Please provide sales contract*

❑ Yes ❑ No Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?

❑ Yes ❑ No Are you a member of the military? If yes, were you deployed in a combat zone? ❑ Yes ❑ No

❑ Yes ❑ No Were you a citizen of or live in a foreign country, or receive income from a foreign investment or bank account?

❑ Yes ❑ No Would you like to allow your tax preparer or another person to discuss your return with the IRS?

CHILDREN & EDUCATION

❑ Yes ❑ No Were any children born or adopted in 2024?

❑ Yes ❑ No Were any children attending college? *Year in college?* ___________*Please supply all 1099T/B forms*

Did you pay for child or dependent care so you could work or go to school?

Please provide all provider statements, including address, phone and tax ID for provider

Do you have any children who earned more than $2,000 of investment income? ❑ Yes ❑ No

INVESTMENTS

❑ Yes ❑ No Did you, or will you, contribute any money to an IRA for 2024? Amount __________ from Jan 1 - Apr 15, 2025 __________

❑ Yes ❑ No Did you roll over any amounts from a retirement account in 2024? *<u>Please provide documents</u>*

❑ Yes ❑ No Did you sell or transfer any stock or sell rental or investment property? *<u>Please provide 1099- year end statement</u>*

❑ Yes ❑ No Did you have any investments become worthless or were you a victim of investment theft in 2024?

❑ Yes ❑ No Were you granted, or did you exercise, any employee stock options during 2024? *<u>Please provide documents</u>*

DEDUCTIONS

❑ Yes ❑ No Did you pay any interest on a loan for a boat or RV that has living quarters?

❑ Yes ❑ No Did you pay sales taxes on a major purchase in 2024, such as a vehicle, boat, or home?

❑ Yes ❑ No Did you incur any loss on property from a qualified disaster in 2024?

BUSINESS

❑ Yes ❑ No Did you work from a home office or use your car for business? *Please provide breakdown on costs for home office*

❑ Yes ❑ No Did you receive any income from an installment sale?

❑ Yes ❑ No Do you own a business or an interest in a partnership, corporation, LLC, farming activities, or other venture?

❑ Yes ❑ No Do you own a rental property? Receive rent from someone in your home?

HOME

Do you rent or own your home? ❑ Rent ❑ Own

❑ Yes ❑ No Did you purchase or sell a main home during the year? *If yes, provide closing statement.*

❑ Yes ❑ No Did you refinance a mortgage or take a home equity loan? *Provide closing statement*

❑ Yes ❑ No Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?

❑ Yes ❑ No Did you make any new energy-efficient improvements to your home?

STATE INFORMATION ❑ Full-year resident ❑ Part-year resident ❑ Non-resident

States of residence during 2024 and dates if not California _____ School district ________________ County ____________________

ESTIMATED TAX PAYMENTS DURING 2024

FEDERAL			STATE	
DATE PAID	AMOUNT		DATE PAID	AMOUNT
____________	$ ___________	1st Quarter 2024 due 04/18/24	____________	$ __________
____________	$ ___________	2nd Quarter 2024 due 06/15/24	____________	$ __________
____________	$ ___________	3rd Quarter 2024 due 09/15/24	____________	$ __________
____________	$ ___________	4th Quarter 2024 due 01/16/25	____________	$ __________

SALARIES AND WAGES (Form W-2)
Did you receive any wages on form W-2 ❑ Yes ❑ No *Please provide all W-2 forms from all employers?*

PENSION, IRA DISTRIBUTIONS, ANNUITIES (FORM 1099R)
Did you receive any Pensions, IRA or Annuity Distributions? ❑ Yes ❑ No *Please provide all 1099 forms received*

MISCELLANEOUS INCOME (FORMS 1099 MISC, SSA, 1099-G)
State Income Tax Refunds ❑ Yes ❑ No Social Security Income — Taxpayer ❑ Yes ❑ No Social Security Income — Spouse ❑ Yes ❑ No
Unemployment Compensation ❑ Yes ❑ No Unemployment Compensation — Spouse ❑ Yes ❑ No *Please provide form 1099-G*
Lottery and Gambling Winnings ❑ Yes ❑ No Awards, jury duty, other income not listed above ❑ Yes ❑ No *Please provide W2-G*

INTEREST & DIVIDEND INCOME
Did you receive interest or dividends from banks and brokerage firms in 2024? ❑ Yes ❑ No
Please enter all pertinent 2024 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms. Please provide a copy of your year-end consolidated statements provided to you.

SALES AND EXCHANGES

PROPERTY ACQUISITIONS AND SALES
Did you buy or sell any Real Property or any other assets in 2024? ❑ Yes ❑ No
If property was acquired or sold during 2024, please provide escrow docs and property tax forms. For other assets and improvements please list on a separate sheet.

CAPITAL GAINS AND LOSSES
Did you buy or sell any stocks, securities, commodities, or any other appreciable items in 2024? ❑ Yes ❑ No
Did you buy and/or sell any digital coin in 2024? ❑ Yes ❑ No Please provide your year-end consolidated statement.
Provide information about sales of stock, real estate, or other property, along with Year-end consolidated statements or Forms 1099-B, 1099-S, and other supporting statements.

Notes:
• When stock is sold, you will usually receive Form 1099-B, *Proceeds from Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.

• Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.

• If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is considered. You may need to contact your broker for questions about the amount of reinvested dividends.

• If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

ITEMIZED DEDUCTIONS

MEDICAL EXPENSES

Prescription Drugs and Medicines............... $______________

Doctors and Dentists.................................. $______________

Hospitals and Labs.................................... $______________

Prosthetic Appliances/ Supplies.................. $______________

Glasses.. $______________

Ambulance... $______________

Hearing Aid.. $______________

Health Insurance Premiums Paid................. $______________

Long-Term Care Premiums Paid.................. $______________

Other.. $______________

Medical Travel (Miles)................................ #______________

TAXES

Real Estate tax on your residence................ $______________

Real Estate tax on other real estate............ $______________

Personal prop. tax on boat, plane, etc......... $______________

DMV Fees – Deductible portion only........... $______________

State and local sales tax paid...................... $______________

Sales tax paid on vehicle, or craft................ $______________

INTEREST PAID

Mortgage interest on your home and qualified second home, including 1st and 2nd mortgages and home equity loans:

Institution ____________________________ $______________

Institution ____________________________ $______________

Mortgage interest on your residence paid
to an individual.. $______________

Individual Name ____

Social Security Number____________________________________

Address ____

____

Phone ______________________________

POINTS

Did you pay Points from refinancing your residence? Please provide your escrow closing statement.

CONTRIBUTIONS (RECEIPTED)

A receipt is required for contributions in excess of $250

Contributions by cash or check. Please list donations of $250 or greater individually. Provide letters for donations > $250

______________________________ .... $______________

______________________________ .... $______________

______________________________ .... $______________

______________________________ .... $______________

______________________________ .... $______________

Volunteer Expenses.................................... $______________

Charitable Travel (Mile)............................... #______________

Non–Cash Contributions (*If over $500, please attach a list showing items donated, date given, date purchased, purchase price, and market value at the date of gift.)*

.... $______________

If less than $500, show total....................... $______________

MISCELLANEOUS DEDUCTIONS

Qualified Educator Expenses....................... $______________

Gambling Losses... $______________

Repayment of income (List/ Provide docs). . $______________

Alimony paid to: ___________________________________

Recipient's SSN: ____________________ Total $ ___________

CASUALTY LOSSES

Attach all pertinent details including police reports, appraisals, insurance reimbursements, etc.
List Federal Disaster area ______________________________

Date of loss __________ Explain type of loss ____________

____

____

Amount of Casualty Loss............................. $______________

BUSINESS INCOME AND EXPENSES

Name of Business ______________________________ EIN No. ______________

Address of Business ______________________ Type of Trade or Business ______________

Did you "materially participate" in the operation of this business during 2024? ❑ Yes ❑ No

Please Provide all 1099 forms received for income. This includes 1099NEC, 1099K from credit cards, Venmo, Square, etc.

Material participation occurs if you are involved in the operations of the business on a regular, continuous, and substantial basis.

Did you pay any vendors or contractors more than $600? ❑ Yes ❑ No Did you prepare 1099 forms ❑ Yes ❑ No *Please provide*

Please list new equipment placed in service this year on a separate sheet.

INCOME

Sales...$______________

Credit Card Sales (Provide form 1099K)......$______________

Commissions Received...............................$______________

ERC Credit received? Amount Received....$______________

Date received (If applicable)......................$______________

COST OF GOODS SOLD

Beginning Inventory...................................$______________

Purchases...$______________

Labor...$______________

Materials and Supplies...............................$______________

Other Costs..$______________

Ending Inventory..$______________

TRAVEL EXPENSES

Air, Boat, Rail Fares...................................$______________

Meals & Lodging..$______________

Local Transportation...................................$______________

Parking..$______________

MEALS

Meals...$______________

EXPENSES

Advertising..$______________

Dues and subscriptions..............................$______________

Freight/ Shipping.......................................$______________

Insurance...$______________

Interest..$______________

Laundry and Uniforms................................$______________

Legal and Professional fees........................$______________

Office Supplies...$______________

Pension Plan, Admin & Educ. Costs............$______________

Rent..$______________

Repairs and Maintenance..........................$______________

Seminars and Conventions.........................$______________

Supplies...$______________

Taxes - Business.......................................$______________

Telephone..$______________

Utilities ....$______________

Wages- Provide 941 and all forms.............$______________

Any Computer or equipment purchases in 2024? ❑ Yes ❑ No	Please provide list including date of purchase and price paid

OFFICE IN HOME

List expenses below only if you operate your business exclusively from a home office

Total square feet of residence....................$________________

Square feet used for business....................$________________

Utility expenses..$________________

Insurance..$________________

Date of Purchase.......................................$________________

Repairs, maintenance................................$________________

Other...$________________

Rent amount...$________________

AUTOMOBILE EXPENSES

Did you acquire or dispose of an automobile or vehicle used for business in 2024? ❑ Yes ❑ No

Do you have adequate or sufficient written evidence to justify this deduction? .... ❑ Yes ❑ No

Starting Mileage in 2024? __________________ Ending Mileage? __________________

	CAR "1"	CAR "2"
Description of Vehicle...	______________	______________
Date of purchase of automobile(s) used for business..	____/____/____	____/____/____
Purchase price of automobile(s) used for business...	$ ____________	$ ____________
Total miles driven during the year (if more than one car – itemize)....................	# ____________	# ____________
Business mileage in 2024..	# ____________	# ____________

ACTUAL AUTOMOBILE EXPENSES DURING THE YEAr

Gasoline, Oil............................	$________	________	________	DMV.....................................	$________	________	________
Repairs..................................	$________	________	________	Interest on auto loan.............	$________	________	________
Tires, Supplies.........................	$________	________	________	Auto Lease Payments.............	$________	________	________
Insurance	$________	________	________	Other....................................	$________	________	________
Miscellaneous.........................	$________	________	________	Parking Fees...........................	$________	________	________

Employers' reimbursements for above expenses.. $______________

Are reimbursements included on W-2's?.. ❑ Yes ❑ No

MINISTRY INCOME

Are you or your spouse exempt from Social Security Self–employment tax on ministry income with Form 4361 approved?.. ❑ Yes ❑ No

	TAXPAYER	SPOUSE
Salary (*Do not include housing allowance, medical, pension, or TSA contributions*)..................	$ ______________	$ ______________
Housing Allowance (*Not included in salary*)...	$ ______________	$ ______________
Fair Rental Value of church owned parsonage..	$ ______________	$ ______________
Honoraria (*weddings, funerals, etc.*)..	$ ______________	$ ______________
Book, music or other royalties..	$ ______________	$ ______________
Utilities Allowance (*only if paid directly by the church*)..	$ ______________	$ ______________
Social Security Allowance (*if not included in salary*)...	$ ______________	$ ______________
Auto Expense Allowance (*if not included in salary*)..	$ ______________	$ ______________
Ministry Expense Allowance (*if not included in salary*)..	$ ______________	$ ______________

MINISTRY HOUSING EXPENSES

Please check:	☐ Homeowner	☐ Renter	☐ Church provides housing

Home operating costs which you incurred during 2024.. $____________

Include

rent, total mortgage payments, insurance, property taxes, utilities, phone base rate, furniture, appliances, cleaning supplies, repairs, lawn care, costs for acquiring, improving, and maintaining your primary residence. DO NOT include food and maid service, costs for a vacation home or cabin, or the portion of your primary residence used for business purposes such as day care, rental, etc.

Fair Rental Value of your home, including furnishings and appurtenances, such as a garage, plus utilities..... $____________

If home was purchased or sold during the year, check here and provide a copy of the closing escrow statement

UNREIMBURSED PROFESSIONAL/EMPLOYMENT EXPENSES

List only those expenses which were not reported to church/employer under an Accountable Reimbursement Plan

	TAXPAYER	SPOUSE		TAXPAYER	SPOUSE
Professional/Liability Insurance.............	$	$	Telephone long distance........................	$	$
Business Interest (*Auto, etc.*).................	$	$	Professional dues/Credential fee..........	$	$
Legal and Professional Services.............	$	$	Tithe required to district in order to maintain affiliation.................................	$	$
Office Expense......................................	$	$	Continuing Education.............................	$	$
Equipment Maintenance.......................	$	$	Seminars/Conferences/Prof. growth......	$	$
Supplies for preaching, teaching............	$	$	Meeting expenses.................................	$	$
Books & Publications............................	$	$	Vestments: purchase & cleaning...........	$	$
Business gifts (limit $25/recipient).........	$	$	Job seeking expenses............................	$	$
Travel away from home overnight: (*Lodging, fares, registration, etc.*)..........	$	$	Hired services..	$	$
Business Meals & Entertainment: (*Home light refreshments & meals, potlucks, restaurants*)............................	$	$	Other..	$	$
			Other..	$	$
			Other..	$	$

Did you purchase a new computer, or other equipment >$250? Please list below

DATE	DESCRIPTION	BUS. % OF USE	TAXPAYER	SPOUSE

ACCOUNTABLE REIMBURSEMENT PLAN

1. I reported my auto and ministry expenses to the church under an Accountable Reimbursement Plan......................... ☐ Yes ☐ No
2. My automobile expenses were reimbursed:
   A. at the 2024 federal standard mileage rate of 67¢ per business mile.. ☐ Yes ☐ No
   B. at a rate or manner other that 67¢ per business mile ☐ Yes ☐ No

   I returned to the church any unused prepaid expense allowance.. ☐ Yes ☐ No

RENT AND ROYALTY INCOME

DESCRIPTION

Property 1 ____________________

Property 2 ____________________

Property 3 ____________________

Did you pay any vendors or contractors more than $600? ❑ Yes ❑ No Please provide copies of your 1099 forms if prepared.

	PROPERTY 1	PROPERTY 2	PROPERTY 3
RENTS RECEIVED........	______	______	______
EXPENSES			
Advertising........	______	______	______
Association Dues........	______	______	______
Auto (Miles)........	# ______	# ______	# ______
Cleaning & Maintenance........	______	______	______
Commissions/Management Fees........	______	______	______
Gardening........	______	______	______
Insurance........	______	______	______
Legal & Professional Fees........	______	______	______
License & Permits........	______	______	______
Mortgage Interest (Paid to Banks)........	______	______	______
Other Interest........	______	______	______
Painting & Decorating........	______	______	______
Pest Control........	______	______	______
Plumbing & Electrical........	______	______	______
Repairs	______	______	______
Supplies........	______	______	______
Taxes – Property........	______	______	______
Telephone........	______	______	______
Utilities........	______	______	______
Other – ______	______	______	______
Other – ______	______	______	______
Other – ______	______	______	______

CHILD AND DEPENDENT CARE CREDIT

You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit. If dependent care costs are deducted from your pay at work, please provide closing pay check stub for 2024. Please provide annual statement from the provider.

During 2024, how many dependents were cared for by the following providers? Provide the statements for each .... _______________

Were any of the following expenses paid by your employer? ....❑ Yes ❑ No

If yes, enter amount $ _______________ .

PLANNING FOR 2025

Do you expect a change in income or expenses, tax withholding, employment location, marital status or number of exemptions for 2025 that will cause you to increase or decrease your 2025 estimated tax payments over last year ....*Yes* ❑ *No* ❑

If yes, describe these changes: ____

____

____

PRIVACY POLICY

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates.

Under our policy, all information we obtain about you will be provided by you or obtained with your permission. 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.

TAX RETURN PREPARATION

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. <u>It is important that you review the return carefully before signing to make sure the information is correct.</u> Returns will be processed upon receipt of all signature forms (8879) and payment of fees. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

An email will be provided to you with a login invitation to our secure client portal. Follow the directions and all client documents can be uploaded to the portal for preparation. Your signature and client return copy can be viewed and retrieved from the portal when preparation is completed.

CONTACT US

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions • Sale or purchase of a residence or other real estate
- Significant change in income or deductions • Retirement
- Job change • Notice from IRS or other revenue department
- Marriage • Divorce or separation
- Attainment of age 59½ or 73
- Self-employment
- Sale or purchase of a business • Charitable contributions of property in excess of $5,000