

BLINN, FARRELL & COMPANY, CPAs
2023 TAX ORGANIZER

Documents can be submitted to us electronically.
To login into our secure Client Portal go to: www.blinnfarrell.com/client-login

**NEW CLIENTS MUST COMPLETE TOP SECTION - EXISTING CLIENTS
UPDATE INFORMATION WITH ANY CHANGES**

Taxpayer:(required) _____ **Spouse:(required)** _____
Address: _____
Cell Phone: _____ Cell Phone: _____
Work Phone: _____ Work Phone: _____
Home Phone: _____ Home Phone: _____
E-mail address: _____ E-mail Address: _____
Date of Death: _____ Date of Death: _____
Occupation: _____ Occupation: _____
Social Security #: _____ Social Security #: _____
Date of Birth: _____ Date of Birth: _____

Filing Status: Single Married Joint/Separated Head of Household

Did you establish residency in a different state in 2023? Yes ___ No ___
If yes, please provide the date on which you established residency and your prior address.

Do you want your refund or tax payment to be automatically deposited/withdrawn from your bank account?

Yes No

If yes, please provide your routing and account information or a *voided check*.

Routing # _____ Bank Acct.# _____

Dependent Information: (new dependents only, please provide:)

			<u>Full-Time Student</u>
Name _____	Social Security # _____	DOB: _____	Yes/No
Name _____	Social Security # _____	DOB: _____	Yes/No
Name _____	Social Security # _____	DOB: _____	Yes/No

Please note: All dependents are required to have a social security number in order for you to claim them as dependents. Dependents under age 19 or full-time students under age 24 must file if they have unearned income in excess of \$2,500.

Do you have children in college? Yes No (If yes, provide us with Form 1098T)

If yes, what year is student in college: 1st 2nd 3rd 4th

Education Loan Interest: _____ Tuition paid in 2023: _____

Loan origination date: _____ Related Education Expenses: (books, etc.) _____

ESTIMATED TAX PAYMENTS MADE:

Balance of 2022 taxes paid in 2023 *(Please fill in date paid and amount)*

Date	Federal	State
___/___/___	\$ _____	\$ _____

Estimated payments for 2023 *(Please fill in date paid and amount)*

Date	Federal	State
___/___/___	\$ _____	\$ _____
___/___/___	\$ _____	\$ _____
___/___/___	\$ _____	\$ _____
___/___/___	\$ _____	\$ _____

Use the blank space below for additional information you would like to provide:

MASSACHUSETTS RESIDENTS ONLY

Mass Commuting Expenses paid in 2023:

Fast Lane account \$ _____ MBTA Pass \$ _____

Lead Paint Credit - Amount paid for lead paint removal \$ _____

Septic System - replacement and/or repair costs \$ _____

529 contributions in 2023 \$ _____ State or public 529 (circle one)
Is the owner also the beneficiary? Yes No Does the beneficiary reside in MA? Yes No

Massachusetts Renters:

Landlord's name and address: _____
Rent paid in 2023 \$ _____ If not entire year, provide dates from _____ to _____ 2023

Massachusetts Residents over 65 years old:

Rent paid in 2023 _____ Real Estate tax paid in 2023 \$ _____
Water & Sewer bill paid in 2023 \$ _____
Did you receive any Federal and/or State subsidiary? Yes _____ No _____

If you own your own home, what is your assessed value, per your real estate tax bill?
\$ _____ (Please provide us with a copy of this documentation)

Massachusetts use tax due on out-of-state purchases made in 2023
**This information must be completed to file your Massachusetts tax return.*

A Massachusetts use tax is due on your taxable purchases from out-of-state businesses of tangible personal property purchased for use in Massachusetts on which you did not pay Massachusetts' sales or use tax. The use tax does not apply to out-of-state purchases that are exempt from the sales tax (for example: clothing that costs \$175 or less). Examples of taxable items include: computers, furniture, jewelry, cameras, appliances, and any other item that is not exempt. Generally, anyone who pays a sales or use tax to another state or territory of the United States on tangible personal property to be used in Massachusetts is entitled to a credit against the Massachusetts use tax, up to 6.25%. This credit is allowed for sales or use tax paid to another state only if that state has a corresponding credit similar to the Massachusetts credit. See TIR 03-1 for more information.

Prepare and retain with your records a list of your out-of-state purchases in 2023 that are subject to the Massachusetts use tax. Complete the worksheet below to calculate your use tax.

If there were no purchases in 2023, please check here _____.
For more information about use tax, visit DOR's website at www.state.ma.us/dor

Massachusetts Form 1, Line 33 Worksheet Use Tax Due on Out-of-State Purchases

Line 1. Total of purchases in 2023 subject to Massachusetts use tax _____

Line 2. Use tax. Multiply Line 1 by .0625 (6.25%) _____

Line 3. Credit for sales/use tax paid to other states or jurisdictions.
Add the amount of any sales/use tax paid to another state or jurisdiction, or 6.25% of the sales price, whichever is less, on each purchase reported on Line 1 _____

Line 4. Total amount due. Subtract Line 3 from Line 2. Not less than "0". _____

Questions

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

	Yes	No
Personal Information		
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 2023.	<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 and other disaster situations.	<input type="checkbox"/>	<input type="checkbox"/>
COVID-19 Information		
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"/>
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"/>
Dependent Information		
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 \$2,500?	<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 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 2023	<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 have ownership interest in any type of business? | <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 new or previously owned Clean vehicle this year that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer. | <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? (Example: Cryptocurrency, etc.) | <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 2023? | <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"/> |
| Did you make any qualified charitable distributions (QCD) during the year? | <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, your spouse, or a dependent? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did anyone in your family receive a scholarship of any kind during the year? If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any withdrawals from an education savings or 529 Plan account? If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to an education savings or 529 Plan account? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any student loan interest this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you cash any Series EE or I U.S. Savings bonds issued after 1989? | <input type="checkbox"/> | <input type="checkbox"/> |
| Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education? | <input type="checkbox"/> | <input type="checkbox"/> |

Health Care Information

- | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to a Health savings account (HSA) or Archer MSA? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay long-term care premiums for yourself or your family? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are a business owner, did you pay health insurance premiums for your employees this year? | <input type="checkbox"/> | <input type="checkbox"/> |

Itemized Deduction Information

- | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Did you incur a casualty or theft loss or any condemnation awards during the year? If yes, did the loss occur in a Federally declared disaster area? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you donate a vehicle or boat during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay real estate taxes for your primary home and/or second home? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any mortgage interest on an existing home loan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur interest expenses associated with any investment accounts you held? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any major purchases during the year (cars, boats, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax? | <input type="checkbox"/> | <input type="checkbox"/> |

Miscellaneous Information

- Did you make gifts of more than \$17,000 to any individual?
- Did you utilize an area of your home for business purposes?
- Did you engage in any bartering transactions?
- Did you retire or change jobs this year?
- Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Are you an owner or do you control 25% of a company's ownership interest for a company registered with a secretary of state or similar office before January 1, 2024?
- Do you plan to become an owner or control at least 25% of a company's ownership interests for a company registered with a secretary of state or similar office for the first time after January 1, 2024?
- Did you receive correspondence from the State or the IRS?
- If yes, explain: _____
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

Due Diligence Checklist

IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household Filing Status. We believe you are/may be eligible for one or more of the credits or the filing status. As part of our engagement with you and to comply with these requirements, we ask all clients for whom returns are prepared to answer the following due diligence questions. Please respond to the questions below by entering Y (yes) or N (no) and return to our office.

Earned Income Credit - Y or N

Were you (taxpayer(s)) a US citizen or resident alien for all of 2023? _____

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)? _____

Did any dependent(s) file a joint return with another person for 2023? _____

Did dependent(s) live with you in the United States for more than half of 2023? _____

*You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.

Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer? _____

*Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.

Child Tax Credit - *Y or N*

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? _____

Did dependent(s) provide over half of his or her own support for 2023? _____

Did dependent(s) live with you for more than half of 2023? _____

Did dependent(s) file a joint return with another person for 2023? _____

Are dependent(s) a U.S. citizen, a U.S. national, or a U.S. resident alien? _____

***We are required to obtain from the taxpayer a document proving the existence of the child such as one of the following (that would have the child's name on it):**

- School record or statement
- Health care provider statement
- Child care provider record
- Place of worship statement

American Opportunity Tax Credit- *Y or N*

As of the beginning of 2023, has the student completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution? _____

For the student, has either the American Opportunity Tax credit or the Hope Scholarship credit been claimed by you or anyone else for this student for any 4 tax years before 2023? _____

***If the American Opportunity Tax credit (and Hope Scholarship credit) has been claimed for this student for any 3 or fewer tax years before 2023, this requirement is met.**

For at least one academic period beginning (or treated as beginning) in 2023, has the student met both of the following? _____

(a) Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and

(b) Carried at least one-half the normal full-time workload for his or her course of study.

***The standard for what is half of the normal full-time work load is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965. For 2023, treat an academic period beginning in the first 3 months of 2023 as if it began in 2023 if qualified education expenses for the student were paid in 2023 for that academic period.**

As of the end of 2023, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? _____

Head of Household Filing Status - *Y or N*

Are you, the taxpayer, unmarried on 12/31/23 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person? _____

General - *Y or N*

Can you provide documentation to substantiate the above answers? _____

Have you ever had any of these credits disallowed or reduced in the past? _____

2023 Client Data Certification

I hereby certify that the information I (we) provided is complete and correct to the best of my (our) knowledge:

Taxpayer signature _____ Dated: _____, 2024

Spouse signature: _____ Dated: _____, 2024

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Blinn, Farrell & Company