

2023 INDIVIDUAL TAX QUESTIONNAIRE (SUBMIT WITH YOUR TAX DOCS)

In order for us to have a complete understanding of your tax situation for 2023, please answer the questions below. Your answers will provide us with information that normally does not come from third party sources (*such as W-2s, 1099s, and 1098s*) or written representations from you (*such as real estate taxes paid during the year and/or charitable contributions*). **Please submit appropriate details and/or documentation for any question you answer “YES” to.** If any question is left blank, the answer will be assumed to be “No”. ****NOTE: This Questionnaire is also available as a FILLABLE FORM on our website** [www.CoverRossiter.com / Client Support / Client Forms/Information / Submitting Your Tax Docs]. Simply download, complete and save. Then print and include with your tax documents.

Personal Information and Dependents:	YES
1) Did your marital status change? If YES, provide specifics, e.g. date of status change, and, if applicable, spouse’s full name, SSN, date of birth and occupation.	
2) Are you or your spouse entitled to a dependency exemption due to a divorce decree? If YES, please explain.	
3) Were there any changes in dependents from the prior year? If YES, provide details, e.g., full name, SSN, and date of birth. *NOTE: Include non-child dependents for whom you provided more than half the support.	
4) Did you or your spouse pay for child care, or other care for a dependent (i.e., parent), while you or your spouse worked or looked for work? If YES, please include documentation from provider, including provider name and TIN (tax identification number).	
5) Did any of your dependents have unearned income greater than \$1,250? If YES, please specify who and include documentation of how much.	
6) Did any of your dependents have gross income greater than \$4,700? If YES, please specify who and include documentation for how much.	
For any YES answers in this section please explain in detail here and/or provide supporting documentation:	
Healthcare:	YES
7) Did you, your spouse, or any dependent receive healthcare coverage this year? If YES, include appropriate Forms (1095-A, 1095-B, and 1095-C) with your tax documents. *NOTE: This question is N/A if you or your spouse are on Medicare.	
8) Did you or your spouse have any transactions pertaining to a health savings account (HSA)? If YES, include Form(s) 1099-SA with your tax documents. If YES <u>and</u> you received a distribution, please note below or on the 1099-SA form the amount of the distribution that went towards qualified healthcare costs.	
9) Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? If YES, include Form(s) 1099-SA with your tax documents. If YES <u>and</u> you received a distribution, please note below or on the 1099-SA form the amount of the distribution that went towards qualified healthcare costs.	

10) Did you or your spouse receive any distributions from long-term care insurance contracts? If YES, include Form 1099-LTC with your tax documents.	
For any YES answers in this section, please explain in detail here and/or provide supporting documentation:	
Education:	
11) Did you or your spouse pay any student loan interest?	
12) Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children, or grandchildren?	
13) Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529) plan? If YES, include 1099-Q Forms with your tax docs. In addition, please note below or on Form 1099-Q, the total amount you spent on qualified education costs and include documentation regarding qualified expenses to substantiate the withdrawal.	
14) Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?	
For any YES answers in this section, please explain in detail here and/or provide supporting documentation:	
Deductions and Credits:	YES
15) Did you or your spouse contribute property (other than cash or publicly-traded stock) with a fair market value of more than \$5,000 to a charitable organization? If YES, provide the appraisal of property contributed. <i>*NOTE: An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.</i>	
16) Did you or your spouse incur any casualty, damage, or theft losses? a. If YES, was the casualty or loss attributable to a federally declared disaster?	
17) Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?	
18) Did you or your spouse incur any costs with the purchase, construction and/or installation of any energy efficient improvements or energy equipment, such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, water heaters, or solar electricity equipment, for your primary residence or vacation home?	
For any YES answers in this section, please explain in detail here and/or provide supporting documentation:	

Investments:	YES
19) Did you or your spouse have any debts canceled or forgiven?	
20) Did you or your spouse have any debts refinanced?	
21) Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership, S corporation, trust, or REMIC?	
22) Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership, S corporation, trust, or REMIC?	
23) Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse, or dispose of any stock acquired under a qualified employee stock purchase plan?	
24) Did you or your spouse sell any type of asset (rental real estate, vacation home(s), land, securities, bonds, privately held corporations, partnerships, collectibles, etc.) and not receive a Form 1099-B and/or Form 1099-S?	
25) Did you or your spouse make any payments in connection with a business, rental property, or farm activity reportable on your individual tax return, which would require filing Form 1099(s)? <i>*NOTE: Annual payments totaling \$600 or greater should be examined.</i>	
26) In regards to a digital asset , e.g. Bitcoin or other virtual currency, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)?	
27) Did you or your spouse have any securities that became worthless or loans that became uncollectible?	
For any YES answers in this section, please explain in detail here and/or provide supporting documentation:	
Retirement or Severance:	YES
28) Did you or your spouse contribute to a Roth IRA, a traditional IRA, or convert an existing IRA into a Roth IRA? <i>*NOTE: This is N/A if your only retirement contributions are completed through an employer's retirement plan (401k, 403b, etc.).</i>	
29) Did you or your spouse make a contribution to a retirement (e.g. 401k, SIMPLE SEP, or IRA) or profit-sharing plan that is NOT reported on a W-2 or K-1?	
30) Did you or your spouse rollover any amount from a retirement plan, annuity plan, tax shelter annuity, or deferred compensation plan to another retirement plan?	
31) Did you or your spouse turn age 73 in 2023? If YES, did you take your Required Minimum Distribution, if you were not already subject to the RMD rules? Please provide any/all 1099-Rs.	
32) Did you or your spouse make a qualified charitable distribution (QCD) directly from an IRA? If YES, please include the IRS-compliant acknowledgement letter from the Charity.	
33) Did you or your spouse retire or change jobs?	

For any YES answers in this section, please explain in detail here and/or provide supporting documentation:	
Personal Residence	YES
34) Did you or your spouse claim a home buyer credit for a home purchased in 2008?	
35) Did you or your spouse take out a home equity loan? a. If YES, did you or your spouse use the proceeds of the home equity loan to improve the same home it was taken out on?	
36) Did you refinance your primary residence? If YES, please provide copy of Settlement Statement with your tax documents.	
37) If you or your spouse were self-employed, a sole-proprietor, or business partner, did you or your spouse use any portion of the home for business purposes? <i>*NOTE: This question does not apply if you or your spouse are an employee of a company and not a business owner.</i>	
For any YES answers in this section please explain in detail here and/or provide supporting documentation:	
Bought or Sold Property	YES
38) Did you purchase or sell your primary residence in 2023? If YES, include Form 1099-S and/or a copy of the Settlement Statement or Closing Disclosure statement with your tax documents. a. If YES, did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? b. If YES, did you or your spouse ever rent out the property? c. If YES, did you or your spouse ever use any portion of the home for business purposes? <i>*NOTE: Applies only if you were self-employed, a sole-proprietor, or business partner.</i> d. If YES, have you or your spouse sold a principal residence within the last two years?	
39) Did you or your spouse sell, exchange, or purchase any other real estate? If YES, include closing statements and Form(s) 1099-S with your tax documents.	
For any YES answers in this section, please explain in detail here and/or provide supporting documentation:	
Gifts	YES
40) Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$17,000 to any individual or trust?	
41) Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	

42) Did you or your spouse forgive any indebtedness to any individual, trust or entity?	
For any YES answers in this section, please explain in detail here and/or provide supporting documentation:	
Foreign Matters:	YES
43) Did you or your spouse perform any work outside of the U.S.?	
44) Did you or your spouse pay any foreign taxes that were not reported on a U.S. brokerage account?	
45) Did you or your spouse have an interest in any financial accounts, exceeding \$10,000, maintained by a foreign financial institution, stocks and securities with a non-U.S. issuer, an interest in a foreign partnership, trust or estate, or a financial instrument or contract with a non-U.S. issuer or counterpart? <i>*NOTE: The \$10,000 threshold is an aggregate total for all foreign accounts. Once this threshold is reached, in any combination of foreign accounts, no matter the balance, all accounts will need to be disclosed. For example, if you have 5 foreign accounts – 4 accounts with \$5,000 each and 1 account with \$10, all of these accounts will need to be disclosed further as the aggregate balance is greater than \$10,000.</i>	
46) Did you or your spouse create or transfer money or property to a foreign trust?	
47) Did you or your spouse own any foreign financial assets that were not included on a U.S. brokerage account?	
48) Were you or your spouse subject to the transition tax on undistributed foreign income and elected to pay the tax in installments?	
49) Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax? If YES, please respond to the following:	
a. Did the corporation cease to be an S corporation?	
b. Was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business?	
c. Did you or your spouse transfer any share of stock in the corporation?	
50) Did you or your spouse have a 10% or more interest in a foreign corporation or partnership or did you make a capital contribution in excess of \$100,000 to a Foreign Partnership or Foreign Corporation during the past year?	
For any YES answers in this section, please explain in detail here and/or provide supporting documentation:	
Miscellaneous:	YES
51) Did you or your spouse pay in excess of \$1,000 in any quarter or \$2,600 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	
52) Did you or your spouse engage in any bartering transactions?	

53) Did you or your spouse purchase any personal property normally subject to sales tax and not pay state sales/use tax? If YES, please explain.	
54) Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? If YES, provide copy of the notice, if not provided to C&R previously.	
55) In 2023, did you or your spouse have any student loan(s) discharged under the Biden-Harris Administration's student loan debt relief plan? a. If YES, how much debt was discharged under this program? Please explain and/or provide documents related to this debt forgiveness.	
56) Did you or your spouse have a requirement to file a local earned income tax / school tax or business privilege return? <i>Note: It is the taxpayer's responsibility to inform us if a local tax return is required within their resident jurisdiction.</i>	
57) Were you or your spouse a resident of, or did you or your spouse have income from, more than one state during the year? If YES, please list states.	
58) Have you or your spouse been the victim of identity theft in prior years? If you have a federal IP PIN, please include the IRS letter that provides your IP PIN for 2023 with your tax documents. Or call us if you have questions.	
59) Do you and/or your spouse have a will? If YES, it is recommended that you review/update beneficiary information annually or when a life change event occurs.	
60) Did you or your spouse renew your Driver's License in 2023? Or, are you a new C&R client? If YES, please include a photocopy of the front and back of your Driver's License(s) with your tax documents.	
61) In regards to planning for 2024, do you or your spouse expect a large fluctuation in your income, deductions, or withholding? If YES, please explain.	
For any YES answers in this section please explain in detail here and/or provide supporting documentation:	