



2023 INDIVIDUAL CHECKLIST

***** NEW CLIENTS: Please provide a copy of your prior year's federal, state and/or city tax returns *****

TAX RETURN DELIVERY

How would you like to receive your copy of the tax return (please check one only): PAPER COPY EMAIL COPY

VIRTUAL CURRENCY

At any time during 2023, did you receive as payment, sell, exchange or dispose of a financial interest in any virtual currency? YES NO

2023 FILING STATUS (check only one)

Single Married Filing Jointly Married Filing Separately (please provide following):
 Head of Household Surviving Widow(er) w/ Qualifying Dependent Spouse's Name: _____ SSN: _____

Did either of these events take place at any time during 2023? Marriage Date of Legal Marriage: _____
 Divorce/Legal Separation Date of Divorce/Legal Separation: ____/____/____

TAXPAYER INFORMATION

Check all that apply:
 Blind Hemiplegic Paraplegic
 Deaf Quadraplegic Totally & Permanently Disabled

First _____ Middle _____
Last _____

Social Security No. _____

D.O.B. _____ D.O.D. _____

DL/ID# _____

Issued _____ Expires _____ ST _____

Email _____

BEST PHONE _____

Occupation _____

REFERRED BY _____

ADDRESS (to be shown on tax return)

Street _____

City _____

State _____ Zip Code _____

School District (where you lived on 12/31/2023) _____

SPOUSE INFORMATION

Check all that apply:
 Blind Hemiplegic Paraplegic
 Deaf Quadraplegic Totally & Permanently Disabled

First _____ Middle _____
Last _____

Social Security No. _____

D.O.B. _____ D.O.D. _____

DL/ID# _____

Issued _____ Expires _____ ST _____

Email _____

BEST PHONE _____

Occupation _____

DEPENDENT(S) (to be claimed on current year's income tax return)

Only list dependents who lived with you for more than half of the year (full year if no relation) and 18 & under OR between ages 19-23 AND a student taking at least the minimum credit hours to be considered FULL-TIME for any part of FIVE months during the tax year). All others MUST have gross income of LESS THAN \$4,300 in 2023.

	FIRST NAME	LAST NAME	BIRTHDATE	SSN	RELATIONSHIP
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____

List any dependent(s) who are blind, deaf and/or totally & permanently disabled: _____

List any dependent(s) who could be the qualifying dependent of another taxpayer: _____

List any dependent(s) who were between 19-23, not enrolled in school full-time & earned more than \$4,300 in 23: _____

Do you have reason to believe any dependent above has already filed a 2023 return & claimed himself/herself? YES NO

Are you claiming any dependent(s) according to a divorce decree or separation agreement? If yes, include document(s). YES NO

DIRECT DEPOSIT INFORMATION

I would like any **refund** directly deposited into the account listed below. I would like any **tax due** paid electronically from the account listed below.

Name of Financial Institution _____

Routing No. _____ Account No. _____ Account Type _____

My 2023 filing status will be Married Filing Jointly, and this is a JOINT account with my spouse.

2023 INCOME

WAGES (provide W-2)

	Name of Company	TP / SP
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____

MISC INCOME (provide 1099 MISC)

	Name of Company	TP / SP
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____

INTEREST (provide 1099 INT)

	Payer	Amt
1.	_____	\$ _____
2.	_____	\$ _____
3.	_____	\$ _____
4.	_____	\$ _____
5.	_____	\$ _____

DIVIDENDS (provide 1099 DIV)

	Payer	Ord	Qual	CGD
1.	_____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____

PENSION/ANNUITY (provide 1099 R)

	Payer	Amt	TP / SP
1.	_____	\$ _____	_____
2.	_____	\$ _____	_____
3.	_____	\$ _____	_____
4.	_____	\$ _____	_____
5.	_____	\$ _____	_____

IRA (provide 1099 R)

	Payer	Amt	TP / SP
1.	_____	\$ _____	_____
2.	_____	\$ _____	_____
3.	_____	\$ _____	_____
4.	_____	\$ _____	_____
5.	_____	\$ _____	_____

SALE OF STOCK (provide 1099 B)

SHORT-TERM GAIN(S)/LOSS(ES)			
	Security	Proceeds	Cost
1.	_____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____

LONG-TERM GAIN(S)/LOSS(ES)			
	Security	Proceeds	Cost
1.	_____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____

SOCIAL SECURITY: TAXPAYER (provide SSA-1099)

Box 3 (Benefits Paid in 2023)	\$ _____
Box 4 (Benefits Repaid in 2023)	\$ _____
Box 6 (Voluntary Federal W/H)	\$ _____
Medicare Premiums Paid	SEE P3, MEDICAL EXP TYPE: A B C D
Medicare Premiums Paid	SEE P3, MEDICAL EXP TYPE: A B C D

SOCIAL SECURITY: SPOUSE (provide SSA-1099)

Box 3 (Benefits Paid in 2023)	\$ _____
Box 4 (Benefits Repaid in 2023)	\$ _____
Box 6 (Voluntary Federal W/H)	\$ _____
Medicare Premiums Paid	SEE P3, MEDICAL EXP TYPE: A B C D
Medicare Premiums Paid	SEE P3, MEDICAL EXP TYPE: A B C D

HSA DISTRIBUTION (provide 1099 SA)

Trustee: _____
Gross Distribution \$ _____ Amt Used for Medical Exp \$ _____
Trustee: _____
Gross Distribution \$ _____ Amt Used for Medical Exp \$ _____

OTHER INCOME (provide supporting documents)

	TP	SP
State Income Tax Refund	\$ _____	\$ _____
Unemployment Compensation	\$ _____	\$ _____
- Federal Withholding	\$ _____	\$ _____
- State Withholding	\$ _____	\$ _____
Alimony (only for agreements executed before 01/01/19)		
- Received	\$ _____	\$ _____
- Paid (Need Recipient's SSN)	\$ _____	\$ _____
Jury Duty	\$ _____	\$ _____
Election Board Fees	\$ _____	\$ _____
Prizes/Lottery/Gambling		
- Winning(s)	\$ _____	\$ _____
- Losses	\$ _____	\$ _____
Bartering	\$ _____	\$ _____
Farm Income	\$ _____	\$ _____

INSTALLMENT SALE (attach add'l sheet if needed)

Name _____ SSN _____
Address _____
City _____ ST _____ Zip _____
Interest Paid \$ _____ Principal Paid: \$ _____

NONTAXABLE INCOME

Veterans Pension/Disability \$ _____	Cancelled Debt \$ _____
Worker's Comp or SDI \$ _____	Other \$ _____
Child Support \$ _____	Other \$ _____
Gain on Sale of Residence \$ _____	Other \$ _____
Gifts over \$300 \$ _____	Other \$ _____

2023 DEDUCTIONS

MEDICAL

Do not include any amounts paid for/reimbursed by medical insurance or any other type of insurance or amounts paid using funds from an HAS or FSA.

DO NOT INCLUDE HEALTH INSURANCE PREMIUMS PAID WITH PRE-TAX INCOME SUCH AS PRE-TAX DEDUCTIONS FROM YOUR PAYCHECK

Medical & Dental Expenses, including:

Office Visits	Lab Tests/Therapy/X-Rays	
Co-pays	Dental/Orthodontics	
Doctors/Specialists	Hearing Aid	
Hospital/Ambulance	Eye Exam/Glasses/Contacts	\$

Prescription Drugs \$

Medical Insurance TP \$ SP \$

Prescription Insurance TP \$ SP \$

Dental/Vision Insurance TP \$ SP \$

Long-Term Care Insurance TP \$ SP \$

Medicare Premiums TP \$ SP \$

Medical Miles Driven #

TAXES

State Income Tax PAID in 2023 for Prior Year's Tax \$

Local Income Tax PAID in 2023 for Prior Year's Tax \$

2023 Homestead TAXABLE Value (MI ONLY) \$

Real Estate Taxes PAID in 2023:

- Principal Residence \$
- Second Home/Cottage \$
- Vacant Land \$
- Other \$

Real Estate Taxes PAID @ Closing (Provide Docs) \$

Real Estate Taxes REIMB @ Closing (Provide Docs) (\$)

*****AUTO LICENSE TABS***** \$

Other Personal Property Taxes \$

Sales Tax Paid (Type in State of Residence in 2023)

- Actual Sales Tax Paid in 2023 \$

- Major Purchase(s) (Vehicle, Aircraft or Boat ONLY) \$

INTEREST

Qualified Mortgage Interest:

- 1st Home \$

- 2nd Home \$

Qualified Home Equity Loan (only if used to buy/build/improve home) \$

Land Contract Interest Paid \$

To Whom Paid:

Name _____ SSN _____

Address _____

City _____ ST _____ ZIP _____

Points Paid on New Home Purchase \$

Points Paid on Refinance of Current Home \$

Term of Refinanced Loan (in years) _____

Investment Interest Paid \$

Boat or Motor Home Interest* \$

**Must have eating, sleeping & toilet facilities*

ADJUSTMENTS TO AGI

Educator Expenses TP \$ SP \$

Health Savings Acct Contribution* TP \$ SP \$

Moving Expenses (active military only) TP \$ SP \$

Self-Employed SEP/SIMPLE/Qual Plans TP \$ SP \$

Self-Employed Health Ins Deduction TP \$ SP \$

Penalty on Early Withdrawal on Savings TP \$ SP \$

Alimony Paid: TP \$ SP \$

Recipients SSN _____

Divorce/Separation Agreement Date _____

Traditional IRA Contribution TP \$ SP \$

Roth IRA Contribution TP \$ SP \$

Student Loan Interest Deduction TP \$ SP \$

**Not including payroll deductions or contributions from employer.*

CHARITABLE CONTRIBUTIONS

*****To be deductible, must have acknowledgement from qualified organization*****

Cash/Check/Credit Card \$

Other than Cash/Check (i.e. clothing/household items) \$

If over \$500, please provide the following (attached addt'l sheets if necessary)

ITEM(S)	DATE DONATED	COST	FMV
_____	_____	\$	\$
_____	_____	\$	\$
_____	_____	\$	\$
_____	_____	\$	\$
Automobile	_____	\$	\$
Boat	_____	\$	\$
Aircraft	_____	\$	\$
Charitable Miles Driven in 2023		#	

2023 ESTIMATED TAX PAYMENTS

	FEDERAL	STATE	CITY
1st Qtr (04/18/2023)	\$	\$	\$
2nd Qtr (06/15/2023)	\$	\$	\$
3rd Qtr (09/15/2023)	\$	\$	\$
4th Qtr (01/16/2024)	\$	\$	\$
2022 overpayment applied to 2023	\$	\$	\$

NOTES

2023 CREDITS

MARKETPLACE INSURANCE PREMIUM TAX CREDIT

****PLEASE PROVIDE 2023 FORM 1095-A****

In 2023, were you covered by health insurance purchased through the Health Insurance Marketplace? Yes No
If yes, please provide Form 1095-A. It is needed to reconcile any advance premium tax credits (APTC) you received during the year.

HIGHER EDUCATION EXPENSES (provide 1098-T)

Student 1	Student 2
School _____	School _____
Qualified Tuition Paid in 2023 \$ _____	Qualified Tuition Paid in 2023 \$ _____
Books & Required Supplies Paid in 2023 \$ _____	Books & Required Supplies Paid in 2023 \$ _____
Has student has completed first 4 years of college? <input type="checkbox"/> Yes <input type="checkbox"/> No	Has student has completed first 4 years of college? <input type="checkbox"/> Yes <input type="checkbox"/> No
Has student has been convicted of felony? <input type="checkbox"/> No <input type="checkbox"/> No	Has student has been convicted of felony? <input type="checkbox"/> No <input type="checkbox"/> No

CHILD & DEPENDENT CARE EXPENSES

Child 1	Child 2
_____ \$ _____	_____ \$ _____
Caretaker _____ ID# _____	Caretaker _____ ID# _____
Address _____	Address _____
City _____ ST _____ ZIP _____	City _____ ST _____ ZIP _____

RESIDENTIAL ENERGY CREDITS

RESIDENTIAL ENERGY EFFICIENT PROPERTY (Any home owned and used as a residence during 2023)

Includes materials & labor for onsite preparation, assembly/original installation & piping/wiring to interconnect for the following improvements only:

Qualified Solar Electric Property Costs \$ _____	Qualified Geothermal Heat Pump Property Costs \$ _____
Qualified Solar Water Heating Property Costs \$ _____	Qualified Fuel Cell Property Costs \$ _____
Qualified Small Wind Energy Property Costs \$ _____	

NONBUSINESS ENERGY PROPERTY CREDIT (Principal residence only)

If the total of any nonbusiness energy property credits taken in previous years (after 2005) is more than \$500, you cannot take the credit in 2023.

Insulation \$ _____	Natural Gas/Propane/Oil Water Heater \$ _____	Electric Heat Pump Water Heater \$ _____
Exterior Door \$ _____	Natural Gas/Propane/Oil Water Boiler \$ _____	Electric Heat Pump \$ _____
Exterior Window & Skylight \$ _____	Natural Gas/Propane/Oil Furnace \$ _____	Central Air Conditioner \$ _____
Certain Metal or Asphalt Roof \$ _____	Advanced Main Circulating Fan Used in Natural Gas/Propane/Oil Furnace \$ _____	Biomass Fuel Stove \$ _____

(Do not include installation costs on any of the above)

ADOPTION CREDIT

Child 1	Child 2
Was the child: <input type="checkbox"/> Disabled <input type="checkbox"/> Special Needs <input type="checkbox"/> Foreign Child	Was the child: <input type="checkbox"/> Disabled <input type="checkbox"/> Special Needs <input type="checkbox"/> Foreign Child
Was the adoption final in 2023 or earlier? <input type="checkbox"/> Yes <input type="checkbox"/> No	Was the adoption final in 2023 or earlier? <input type="checkbox"/> Yes <input type="checkbox"/> No
Adoption Fees \$ _____	Adoption Fees \$ _____
Attorney(s) Fees \$ _____	Attorney(s) Fees \$ _____
Court Costs \$ _____	Court Costs \$ _____
Travel Expenses (incl. Meals & Lodging) \$ _____	Travel Expenses (incl. Meals & Lodging) \$ _____
Re-Adoption Expenses re: Foreign Child \$ _____	Re-Adoption Expenses re: Foreign Child \$ _____
Amount of employer-provided benefits received \$ _____	Amount of employer-provided benefits received \$ _____

MI PROPERTY TAX CREDIT

No. of Months _____ Rent (per Month) \$ _____	No. of Months _____ Rent (per Month) \$ _____
Landlord _____	Landlord _____
Address _____	Address _____
City _____ ST _____ ZIP _____	City _____ ST _____ ZIP _____

2023 SCHEDULE C (SOLE PROPRIETORSHIP & SINGLE MEMBER LLC)

BUSINESS 1

BUSINESS 2

Business Name		
Address		
City/State/Zip		
Business Activity		
Product or Service		

PPP/EIDL/EIDG

Please indicate the amount received in 2023 from any of the following:

Paycheck Protection Program (PPP)	\$		\$	
Have you applied for PPP loan forgiveness?		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No
Economic Injury Disaster Loan (EIDL)	\$		\$	
Economic Injury Disaster Grant (EIDG)	\$		\$	
Other:	\$		\$	

1099 DUE DILIGENCE

Were payments made in 2023 that would require filing Form(s) 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, did you file all required Form(s) 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

INCOME & EXPENSES

Gross Receipts (including all 1099s)	\$		\$	
Returns & Allowances	\$		\$	
Other Income	\$		\$	
Cost of Goods Sold				
Beginning Inventory as of 01/01/23 (At Cost)	\$		\$	
Purchases	\$		\$	
Cost of Labor	\$		\$	
Materials & Supplies	\$		\$	
Other Costs	\$		\$	
Ending Inventory as of 12/31/23 (At Cost)	\$		\$	
Advertising	\$		\$	
Bank Charges	\$		\$	
Commissions & Fees	\$		\$	
Dues & Publications	\$		\$	
Insurance - Health	\$		\$	
Insurance - Other	\$		\$	
Interest	\$		\$	
Licenses	\$		\$	
Legal & Professional	\$		\$	
Meals	\$		\$	
Office Expense	\$		\$	
Postage & Freight	\$		\$	
Rent	\$		\$	
Repairs & Maintenance	\$		\$	
Taxes	\$		\$	
Telephone	\$		\$	
Travel	\$		\$	
Utilities	\$		\$	
Wages	\$		\$	

AUTO

Auto (Mileage):				
- Total Miles (driven in 2023)	#		#	
- Business Miles (driven in 2023)	#		#	
Auto (Actual Expenses):				
Base Price-Trade In+Sales Tax	\$		\$	
Car Wash	\$		\$	
Gasoline	\$		\$	
Insurance	\$		\$	
Interest	\$		\$	
Lease Vehicle Payments	\$		\$	
Oil Changes	\$		\$	
Parking Fees/Tolls	\$		\$	
Registration	\$		\$	
Repairs & Maintenance	\$		\$	
Tires	\$		\$	

2023 SCHEDULE E (RENTAL REAL ESTATE & ROYALTIES)

Did more than 1/2 of the personal services performed in all trades/businesses involve real property trades/business which you materially participated? Yes No

Did you perform more than 750 hours of services in real property trades/business in which you materially participated? Yes No

PROPERTY 1

PROPERTY 2

PROPERTY 3

Property Type (see below): _____

1=Single Family Residence
2=Multi Family Residence
3=Vacation/Short Term
4=Commercial
5=Land
6=Royalties
7=Self Rental
8=Other

Did you actively participate in rental? Yes No Yes No Yes No

Street Address _____

City/State/Zip _____

Days Rented @ Fair Rental Value

#

#

#

Days Used Personally

#

#

#

Gross Rents

\$

\$

\$

Gross Royalties

\$

\$

\$

INCOME & EXPENSES

Advertising	\$		\$		\$
Association Fees	\$		\$		\$
Cleaning & Maintenance	\$		\$		\$
Commissions	\$		\$		\$
Insurance	\$		\$		\$
Legal & Professional	\$		\$		\$
Management Fees	\$		\$		\$
Mortgage Interest	\$		\$		\$
- Form 1098	\$		\$		\$
- Other	\$		\$		\$
Painting & Decorating	\$		\$		\$
Repairs & Maintenance	\$		\$		\$
Supplies	\$		\$		\$
Taxes	\$		\$		\$
Utilities	\$		\$		\$
Other: _____	\$		\$		\$
Other: _____	\$		\$		\$

Major Improvements:

Description		Description		Description	
Amount	\$	Amount	\$	Amount	\$
Date in Service		Date in Service		Date in Service	
Description		Description		Description	
Amount	\$	Amount	\$	Amount	\$
Date in Service		Date in Service		Date in Service	

AUTO

Auto (Mileage):

- Total Miles (driven in 2023)	#		#		#
- Business Miles (driven in 2023)	#		#		#

Auto (Actual Expenses):

Base Price-Trade In+Sales Tax	\$		\$		\$
Car Wash	\$		\$		\$
Gasoline	\$		\$		\$
Insurance	\$		\$		\$
Interest	\$		\$		\$
Lease Vehicle Payments	\$		\$		\$
Oil Changes	\$		\$		\$
Parking Fees/Tolls	\$		\$		\$
Registration	\$		\$		\$
Repairs & Maintenance	\$		\$		\$
Tires	\$		\$		\$

NOTES

Please list any questions or additional information you may have. If in response to a specific page, please reference page & item in question.