

# Kreger and Associates

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## 2023 Individual Income Tax Organizer

This is important information to discuss with your tax preparer. We will prepare your tax returns based on the information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the returns carefully before signing. Unless otherwise stated, the services for preparation of your returns do not include auditing, review, or any other verification or assurance.

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a letter from the IRS in January with an Identity Protection Pin (IP PIN)? Please provide.
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any short-term rentals? If so, you will need to file Form BOE-571-STR, Short Term Rental Property Statement, to report business personal property.
<input type="checkbox"/>	<input type="checkbox"/>	At any time during the year, did you receive (as a reward, award, or payment for property or services); or sell, send, exchange or otherwise dispose of a digital asset* (or financial interest in a digital asset)? *A digital asset would be some type of crypto currency like Bitcoin or NFT.
<input type="checkbox"/>	<input type="checkbox"/>	At any time during the year, did you and/or your spouse own (or have signature authority) any foreign bank accounts with an aggregate value of \$10,000.00 or more? If so, please see page 9.
<input type="checkbox"/>	<input type="checkbox"/>	Do you hold/own any foreign assets including bank accounts, trusts and investments with an aggregate value exceeding \$50,000.00 at any time during the year or \$75,000 on Dec. 31st? Detailed information about such assets will be reported on Form 8938. Please see page 9.
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any distribution from any Retirement Accounts? If so, please provide 1099-R. Contact your broker for document. (Note that the Required Minimum Distribution age has changed. Please di your advisor).
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any notices from the IRS or FTB? If so, <b>please provides copies of these documents.</b> This may impact your current year tax return.
<input type="checkbox"/>	<input type="checkbox"/>	Did you have a distribution or contribute to a Health Savings Account during the year? If so, please provide the year end forms 1099-SA and 5498.
<input type="checkbox"/>	<input type="checkbox"/>	Did you make online or out of state purchases in which you did not pay California sales tax? If so, please provide the total amount of purchases on which you did not pay sales tax and the state.
<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in dependents during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you pay a daycare center, babysitter, summer camp, tutor or other care provider to care for a qualifying child? If so, please provide information on Page 5.
<input type="checkbox"/>	<input type="checkbox"/>	Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC? Please provide information.
<input type="checkbox"/>	<input type="checkbox"/>	If you receive a refund, would you like your refunds to be directly deposit it into your bank account? If yes, please provide a voided check or let us know if the bank information form the prior year has changed.
<input type="checkbox"/>	<input type="checkbox"/>	At any time during the year, did you work in a Gig Economy, such as Uber or AirBnB? If so, please provide income summary documentation and all 1099s.
<input type="checkbox"/>	<input type="checkbox"/>	Are you paying or receiving alimony? If so, please provide the date of original divorce or separation agreement as well as the SSN of ex-spouse.
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a foreign gift or inheritance?
<input type="checkbox"/>	<input type="checkbox"/>	Do you have a solo 401k? If so, were your plan assets over \$250,000 as of the last day of the tax year? If yes, you MUST file a 5500 tax return.
<input type="checkbox"/>	<input type="checkbox"/>	Were you insured by Covered California? If so, <b>please provide form 1095A.</b> You must go to the Covered CA website to download this form.

**MUST SIGN AND DATE BELOW**

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse

\_\_\_\_\_  
Date

Taxpayer					
Name		SS#		Date of Birth	
Email Address			Occupation		
Address		City	State		Zip
Home Phone		Work Phone		Cell Phone	
Spouse					
Name		SS#		Date of Birth	
Email Address			Occupation		
Home Phone		Work Phone		Cell Phone	
If you moved during the year, enter your previous address					Date of move
<b>Filing status:</b> <input type="checkbox"/> Single <input type="checkbox"/> Married filing separately <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Widow <input type="checkbox"/> Head of Household <input type="checkbox"/> RDP Were you married or divorced or separated during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No    Were there any deaths in the family? <input type="checkbox"/> Yes <input type="checkbox"/> No Have you received any notice from the IRS or the Franchise Tax Board within the past year? <input type="checkbox"/> Yes* <input type="checkbox"/> No    *please provide a copy					
Dependents (children or other dependents who lived with you during the year)					
Name	SS #	Date of birth	Months lived in home during the year	Relationship	College student?
<b>Did any of your children (up to 19 or 23 if in college) have any income for the year?</b> <input type="checkbox"/> Yes* <input type="checkbox"/> No    *If yes, please provide all documents. <b>Are any children disabled?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Is it possible that a different taxpayer will seek to claim a child listed above as their dependent?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No					
State Information					
<input type="checkbox"/> Full-year resident <input type="checkbox"/> Part-year resident <input type="checkbox"/> Non-resident (California)					
States of residence during the year and dates:					
Do you rent or own your home? <input type="checkbox"/> Rent <input type="checkbox"/> Own					

**Please provide all of the following documents and information:**

- Driver's License
- All Forms W-2, K-1s, 1095s, 1098s (mortgage interest; tuition) and all 1099s.
- Security sales are now being reported differently. Please provide all 1099-Bs from investment companies.
- If you are a new client, please provide a copy of the last 2 years Federal and State returns you filed.
- A copy of the closing statement if you bought or sold real estate.
- Detail of estimated tax payments paid for the year. (See page 5)
- Businesses (including self-employment) are required to separate 1099 MISC from all other income. Please provide 1099-MISC Income forms and 1099-NEC (Nonemployee Compensation forms new for independent contractors)
- A completed copy of this individual Income Tax Organizer and/or financial statements. If you don't complete the entire Organizer, please at least fill out and sign page 1.
- A signed copy of the Engagement Agreement, if not already mailed.

## Income

Please provide all of the following forms: W-2, 1099-INT, 1099-DIV, 1099-B, 1099-R, 1099-MISC, 1099K and other income reporting statements. A checklist is provided for you below. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

### Forms W-2 -- Wage and Tax statement

Taxpayer  Spouse

### Forms 1099-NEC and 1099-MISC – Non-Employee Compensation and Miscellaneous Income

Taxpayer  Spouse

### Forms 1099-INT -- Interest Income

Taxpayer  Spouse

### Forms 1099-DIV -- Dividends and Distributions

Taxpayer  Spouse

### Forms 1099-R -- Distributions from pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.

Taxpayer  Spouse

### Forms 1099-K – Third party payments (PayPal, VRBO, Air BnB etc.)

Taxpayer  Spouse

### Forms 1099-B & 1099-S – Sales and Exchanges (form 1099-B can be provided by Broker)

Taxpayer  Spouse

### K-1 Forms – Federal and all states (Partnerships, S-Corps, Trusts)

Taxpayer  Spouse

### Other Income – PLEASE PROVIDE DOCUMENTATION FOR ALL OF THE FOLLOWING

Virtual Currency ( ex. Bitcoin ) Must provide ST/LT gain or loss	\$	Rental Income ( See Page 8 )	\$
Alimony	\$	Gambling Income	\$
Unemployment Compensation Must provide 1099-G	\$	Stock Sales ( See below )	\$
Social Security ( Taxpayer ) Must provide SSA-1099 or RRB-1099	\$	Sale of any Property ( See below )	\$
Social Security ( Spouse ) Must provide SSA-1099 or RRB-1099	\$	State Tax Refund	\$
Sole Proprietor Income (See Page 6)	\$	Other	\$

•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, you must provide it. You may need to contact your broker for questions about cost/basis of your stock accounts.

•Often, “transfers” of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchases of another. Even if you did not receive any cash from the transaction, you may have a 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 taken into account. 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, sales commission paid, and suspended losses. (The cost of repairs and maintenance are not taken into account for cost/basis).

**Itemized Deductions. DO NOT PUT SOLE PROPRIETOR EXPENSES ON THIS PAGE**

<p><b>Medical Expenses.</b> DO NOT INCLUDE ANY EXPENSES THAT WERE REIMBURSED BY INSURANCE.</p>	<p><b>Charitable Contributions.</b> If over \$500 in non-cash charitable contributions, provide details.</p>
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Dentists	\$	Hospitals	\$	Cash	\$	Non-cash	\$
Doctors	\$	Prescriptions	\$	Charitable mileage:			
Equipment	\$	Medicare Premiums	\$	IRA to Charity Donations*: \$			
Eyeglasses	\$	Insurance Premiums	\$	*Please provide documentation			
Long-Term Care Ins. Self	\$	Long-Term Care Ins. Spouse	\$	If you have a Donor-Advised Fund (DAF), please provide documentation.			

**State Taxes Paid.**  
Do not include estimated taxes, see below.  
For rental-use property, see page 8

Real Estate Tax – Residence	\$
Real Estate Tax – Second home, car, boat, etc.	\$
Personal Property Taxes: DMV	\$
Sales Tax – New car purchase (if not business deduction)	\$

**Interest Paid. Must provide forms 1098.**

Main Home	\$	Equity Loan	\$
Second Home	\$	Margin Interest	\$
Points	\$	Investment Int.	\$

Mortgage Insurance Premiums: \$

**Casualty and Theft Losses.**

Date of Casualty or Theft Event	Use of Property (check one)	Date Acquired	Cost	Insurance or other reimbursement	Federally Declared Disaster? (check one)
	<input type="radio"/> Business <input type="radio"/> Personal		\$	\$	<input type="radio"/> Yes <input type="radio"/> No

**State Only Itemized Deductions**  
**DO NOT PUT SOLE PROPRIETOR EXPENSES HERE**

**Miscellaneous Itemized Deductions and Employee Unreimbursed Business Expenses.**  
If self-employed, use page 6.

Dues	\$	Supplies/Tools	\$
Investment Expenses / Advisory Fees	\$	Tax Prep Fees	\$
Job Education	\$	Tools	\$
Job Seeking	\$	Uniforms	\$
Legal Fees	\$	Union Dues	\$
Safety Deposit Box	\$	Licenses	\$
Subscriptions	\$	Parking Fees, Tolls and Transportation	\$
Travel Expenses	\$	Vehicle Expense	\$
Overnight Travel Expense	\$	Meal Expenses	\$

**Child or Disabled Dependent Care.**

Child was under age 13 when care was provided or your spouse or dependent (age 13 or over), is physically or mentally incapable of caring for themselves.

Name of Provider	Phone Number	Address	SSN or EIN	Amount Paid

**Estimated Tax Payments – Tax Year 2023 (Do not include Jan. 2023 payments, but do include Jan. 2024 payments)**

	Federal	Date paid	State	Date paid
First Quarter – April 18, 2023	\$		\$	
Second Quarter – June 15, 2023	\$		\$	
Third Quarter – Sept. 15, 2023	\$		\$	
Fourth Quarter – January 17, 2024	\$		\$	

**Deductions and Credits**

Educator expenses. Classroom expenses of teachers, counselors, and principals. Total even if more than \$300.	\$
Health savings account deduction (HSA). <i>Please provide forms 1099-SA and 5498.</i>	\$
IRA deduction. For traditional IRAs. Roth IRAs are not deductible but do need to be reported on your tax return. 2023 contributions may be made up until April 15, 2024	\$
Student loan interest deductions. Paid for taxpayers and dependents. Income limits apply. Max. deduction \$2,500.	\$
Did you pay any college tuition during the year? If so, please provide 1098T from institution.	
Was any tuition paid by a 529 plan? If so, please provide 1099-Q.	
Did you install solar panels, purchase an electric vehicle or install an electric vehicle charger? If so, please provide details. You may be entitled to a credit.	
Did you make a gift of more than \$17,000 during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No	

## Sole Proprietor Worksheet

**All business entities must provide Profit & Loss statement, Balance Sheet, W3 payroll summary and 1099-K merchant accounts.**

Copy and use separate worksheets if more than one business. \* Please provide a Profit and Loss Statement if available.

Name of sole proprietor

Business name

Business address

Principal business activity

Accounting method  Cash  Accrual  Other (please specify)

Did you materially participate in this business?  Yes  No Was the business started during the current tax year?  Yes  No

Do you carry inventory?  Yes  No

Employer identification number (EIN)

### Income and Cost of Goods Sold / Inventory.

### Expenses.

Gross income

Provide all forms 1099-NEC & 1099-K

Advertising

Inventory-beginning of year

Auto

Use next page for a detailed list.

Cost of merchandise purchased

Bank Charges

Cost of items for personal use

Books and Publications

Cost of labor-not including yourself

Commissions

Inventory-year end

Continuing Education

Returns and Refunds

Meals with Business Purpose

### Self-Employment Health Insurance.

Freight and Postage

Did you or your spouse pay for your own health insurance?  Yes\*  No

\*\$

Client Gifts (Max. \$25 per person per gift)

Insurance (Not health, Auto or Home)

Did you make or do you plan to make any contributions to a self-employment retirement plan?

Yes  No  
Amount:

Interest (Not Mortgage – See next page)

Legal/Professional

Did you pay any individual or legal corporation \$600 or more for services? (You must issue a 1099 NEC to them before January 31st)

Yes  No

Licenses

Office Expenses

Did you use an area of your home exclusively for business or business storage?

Yes  No

Rent (Not home, see next page)  
*Provide 1099 MISC if not a corporation*

Repairs (Not home, see next page)

Did you manufacture items for resale?

Yes  No

Supplies

Property Taxes (Not home, see next page)

### EQUIPMENT PURCHASES.

Employer Taxes-Payroll

Depreciable assets purchased that have a useful life greater than one year.

Telephone

Asset

Date purchased

Cost

Travel (If not included on Page 7)

Utilities (Not home, see next page)

Wages (Employees) Provide W-3 Summary

Other

Other

Other

# Sole Proprietor Worksheet

Page 2

**Auto expenses.** Complete the following information on any vehicle for which a deduction is claimed for business, rental, etc.  
This only applies to the *current tax year*.

Year and model	Total Mileage for Year	Business mileage	Date first used for business	Own or lease	Interest paid on vehicle
1.					
2.					
3.					

If a vehicle listed above was purchased or sold during the year, provide the information below. Also provide information about sales of other vehicles for which business or rental deductions were taken in a prior year.

Year and model	Date purchased	Cash paid	Value of trade-in	Date purchased	Date Sold	Sale price
1.						
2.						
3.						

If actual expenses are being used instead of the standard mileage rate, complete the information below.

Fuel	Maintenance	Repairs	Insurance	Car washes	License	Parking/ Tolls	Other
1.							
2.							
3.							

Was the vehicle used primarily by a more than 5% owner or related person?  Yes  No

Is there another vehicle available for personal use?  Yes  No

Do you have evidence to support the deduction?  Yes  No

Was the vehicle available during off-duty hours?  Yes  No

**Travel, Lodging, and Meals.** Expenses are generally deductible for business travel away from home overnight. Travel expenses are allowed only if the primary purpose of the trip is for business. A standard meal allowance is available based on the number of travel days and location, or actual expenses may be used.

Destination	Dates	Airline Costs	Local transportation	Meal expenses	Lodging

**Business Use of the Home.** Area must be used exclusively for business, except for storage or day care. Managing rental activities or investments does not qualify for business use of the home.

A) Business use area	
B) Total area of home	
A) divided by B) equals your business use percentage.	%

Enter below only expenses paid during the period the home was used for business.

If you bought or sold your home during the year, copy this worksheet and fill out for each home.

**Expenses.**

Mortgage Interest	\$	Repairs and Maintenance	\$
Property Taxes	\$	Utilities	\$
Insurance	\$	Home owner's dues	\$
Rent	\$	Other	\$

**Depreciation of the Home.**

Fair market value of home	\$	Depreciable basis of home	\$
Value of land	\$	Improvable?	<input type="checkbox"/> Yes <input type="checkbox"/> No

## Rental Income and Expenses Worksheet

List property type and addresses here.

<b>1.</b> <input type="checkbox"/> Vacation <input type="checkbox"/> Residential <input type="checkbox"/> Non-Residential	<b>4.</b> <input type="checkbox"/> Vacation <input type="checkbox"/> Residential <input type="checkbox"/> Non-Residential
<b>2.</b> <input type="checkbox"/> Vacation <input type="checkbox"/> Residential <input type="checkbox"/> Non-Residential	<b>5.</b> <input type="checkbox"/> Vacation <input type="checkbox"/> Residential <input type="checkbox"/> Non-Residential
<b>3.</b> <input type="checkbox"/> Vacation <input type="checkbox"/> Residential <input type="checkbox"/> Non-Residential	<b>6.</b> <input type="checkbox"/> Vacation <input type="checkbox"/> Residential <input type="checkbox"/> Non-Residential

Property	1	2	3	4	5	6
Rents Received						
Advertising						
Cleaning and Maintenance						
Commissions						
Insurance						
Legal/Professional Fees						
Mortgage Interest Paid to banks						
Other Interest						
Repairs: Carpentry, Hardware						
Repairs: Electrical, Plumbing						
Repairs: Paint, Decorating						
Supplies						
Real Estate Taxes						
Travel/Auto						
Utilities						
Management Fees						
Condo fees						
Other						

**Rental Improvements and Replacements.** May include furniture, appliances, carpet, drapes, major repairs, and improvements.

Description						
Date of purchase or completion						
Cost						
Description						
Date of purchase or completion						
Cost						
Description						
Date of purchase or completion						
Cost						

### Property Information

If this is your first year with our firm, please provide a depreciation schedule for all property placed in service before the current tax year.

#### Property Purchased

Asset	Date purchased	Cost	Date placed in service

#### Property Sold or Taken out of Service

Asset	Date sold or taken out of service	Selling price	Trade in?

To qualify for Section 199A, Qualified Business Deduction, you, management company and your independent contractors must perform a total of 250 or more hours on rental service and you must issue 1099s for services provided by management company and independent contractors.



## Foreign Bank Account Reporting Worksheet (FBAR)

**Foreign Assets:** Did you own specified foreign assets valued over \$50,000 on the last day of the tax year or \$75,000 at any time during the tax year? This includes, but is not limited to: foreign stock, foreign partnership interests, foreign-issued life insurance, foreign hedge funds & foreign private equity funds.\*

\*If yes, you are required to file Form 8938. This is separate from the FBAR.  
Please provide detailed information upon request.

**Foreign Bank Accounts:** Did the aggregate total exceed \$10,000 at any time during the calendar year (or did you have signature authority over accounts)?\*

\*If yes, you are required to file the FBAR separately from your tax return (Form 114).  
Please provide information on *each* account owned below.

<p><b>1</b> <b>Name and address of Financial Institution:</b></p> <p>Name: Address:</p> <p><b>Account number:</b></p> <p><b>Maximum value of account at any time during the year</b> *please convert to US dollars using the end of calendar year exchange rate*</p> <p>\$</p>	<p><b>2</b> <b>Name and address of Financial Institution:</b></p> <p>Name: Address:</p> <p><b>Account number:</b></p> <p><b>Maximum value of account at any time during the year</b> *please convert to US dollars using the end of calendar year exchange rate*</p> <p>\$</p>
<p><b>3</b> <b>Name and address of Financial Institution:</b></p> <p>Name: Address:</p> <p><b>Account number:</b></p> <p><b>Maximum value of account at any time during the year</b> *please convert to US dollars using the end of calendar year exchange rate*</p> <p>\$</p>	<p><b>4</b> <b>Name and address of Financial Institution:</b></p> <p>Name: Address:</p> <p><b>Account number:</b></p> <p><b>Maximum value of account at any time during the year</b> *please convert to US dollars using the end of calendar year exchange rate*</p> <p>\$</p>