

## PLEASE ANSWER ALL OF THE FOLLOWING QUESTIONS

### PREFERENCES & PROCESSING

Please let us know your preferences with regard to the delivery of your tax return. Please check one:

☐ Electronic PDF available through our portal    ☐ Paper Copy

All income tax returns are prepared for e-filing, unless specific reasons disqualify them

FOREIGN BANK ACCOUNTS, FOREIGN ASSETS, AND FOREIGN TAXES	YES	NO
At any time during 2023, did you have a financial interest in or signature authority over financial accounts (such as a bank account, securities account, or brokerage account) located in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
During 2023, did you receive any distribution from, or were you the grantor of, or transferor to, a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any Canadian RRSP, RRIF, or RHOSP accounts?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any Canadian TFSAs? If yes, please provide name of payer and income amount received in 2023.	<input type="checkbox"/>	<input type="checkbox"/>
At any time during 2023, did you have a 5% or more ownership interest in any non-US entity, either directly or through close family members?	<input type="checkbox"/>	<input type="checkbox"/>

### MISCELLANEOUS

Did you make any gifts that total more than \$17,000 in 2023 to any one individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to a Roth IRA or Non-deductible IRA in 2023? If so, please provide details? (Please provide details regarding prior years if you are a new client.)	<input type="checkbox"/>	<input type="checkbox"/>
For charitable contributions of \$250 or more, did you obtain a receipt that includes the name of the charity, the date and amount of the contribution, and whether any goods or services were received in exchange for the donation?	<input type="checkbox"/>	<input type="checkbox"/>
At any time during 2023, did you receive, sell, send, exchange or otherwise acquire any financial interest in any virtual currency?	<input type="checkbox"/>	<input type="checkbox"/>

### FOR SOLE PROPRIETOR – SCHEDULE C FILERS ONLY

Did your business make any payments to any attorney regardless of amount, or of \$600 or more for rent or services to any individual, or to any non-incorporated business during 2023?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did your business file or will it file all required Form(s) 1099? (Due January 31, 2024)	<input type="checkbox"/>	<input type="checkbox"/>
Did you have a written log or records to substantiate any business mileage claimed?	<input type="checkbox"/>	<input type="checkbox"/>
Did you maintain documentation to support business meal expenses? Documentation should include: who is present; when and where the meal took place; and the purpose of the meal.	<input type="checkbox"/>	<input type="checkbox"/>

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please print name of taxpayer(s): \_\_\_\_\_

## 2023 INDIVIDUAL TAX RETURN - CHECKLIST

Consider all those sections that may apply to your situation.

### GENERAL INFO

1. If your **marital status** changed in 2023, please provide complete details.
2. If **gifts made** total \$17,000 or more to any one individual in 2023 please provide recipient's name, address, Social Security Number, date(s) of all gifts, item(s) gifted, value(s) of all gifts, and cost basis.
3. If you wish to have your federal income tax refund (if applicable) **directly deposited** to your bank account, you must provide us with a current voided check and indicate whether the account is checking or savings. We are no longer permitted to use this information from a prior year.
4. **New Motor Vehicle:** If you bought a new alternative fuel motor vehicle, please provide a copy of the purchase paperwork to determine if it qualifies for a tax credit.
5. **Energy efficiency expenses:** If you installed certain energy efficient property, such as photovoltaic, solar water heating, fuel cell property, residential wind property, geothermal heat pumps, or made major energy efficient improvements to your home, please provide details.
6. **Health Care Coverage:** Did you have minimum essential health care coverage for yourself, your spouse, and anyone you could or did claim as a dependent for any month of 2023? If yes, you will need to provide us with the reporting document(s), Form 1095-A, 1095-B, and/or 1095-C, which you would have received from either the marketplace, your employer, and/or your insurance company.

### CHILDREN

7. **New Dependents:** Please provide us with a clear copy of your child's Social Security card.
8. If any child's **total income** exceeds **\$1,250** for the year (\$400 if self-employed), please provide details of all of his/her income. This is required for *all dependents* under age 24.
9. **Childcare expenses:** Name and address of each provider as well as total paid to each. Show Social Security Number or employer identification number of the provider, as appropriate.
10. **Household employees:** If you paid household employees more than **\$2,700** in 2023, please provide employee's name, address, Social Security Number, gross wages, and all taxes withheld. Provide your employer identification number and copies of any payroll tax forms prepared, including W-2s.
11. **Post-Secondary Education:** Indicate which dependents may be attending college or university, along with the name, complete address, and the institution's federal identification number, as well as whether the student is attending full or part-time. Please provide a copy of Form 1098-T.
12. **Education Deductions/Credits:** If you paid tuition and related expenses during 2023 for yourself or a family member who was enrolled in post-secondary education, you may be eligible. Provide amount paid, for whom, and name and address of institution. We will request additional certification information, if eligible.
13. **Section 529 or Coverdell Education Savings Plans:** If you contributed in 2023 to any 529 type plan, please provide amount contributed, year of contribution, name of beneficiary, and any statements or tax slips reporting the contribution or any withdrawals.

### OTHER STATES

14. If you lived or worked in **more than one state** during the year, show periods of residency and/or employment in each state, and identify income from each of the states. We may need additional information, depending on the state, and will request it if not already available.

## INCOME TAXES

15. **IRS estimated tax** payments and **state estimated tax** payments made for 2023 (even if paid in early 2024 for 2023): Show amount of each payment and date of mailing.
16. Did you receive any **tax notices** from either the **IRS** or **any state** changing your prior year tax returns? If so, please provide us with a copy if you have not already done so.

## FOREIGN ISSUES (FOREIGN GIFTS RECEIVED TRUSTS, ETC.)

**\*\*New\*\* Underused Housing Tax for residential property located in Canada:** If you are NOT a Canadian citizen or permanent resident, and you own a residential property in Canada, please contact us to discuss the possible application of this new tax to your situation.

17. If you **received** aggregate **foreign gifts** or **foreign inheritances** exceeding **\$100,000** in 2023, please provide complete details of all foreign gifts received for the year. Disclosure rules are in effect.
18. If you received **any distributions** from a **foreign trust** or **estate** during 2023, provide all details about the payor and the funds received - whether taxable or not. In addition, all contributions or transfers **to** a foreign trust must be described in detail. There are strict disclosure requirements. Furthermore, if you are a current or future beneficiary of a foreign trust, even if you have not received any distributions, there may be significant tax implications. *Please call us to discuss.*
19. **Foreign (non-US) financial** accounts and **other foreign assets**, if any: Please see enclosed "Important Notice Non-US Account & Asset Disclosure". **Please note that the required informational Form FinCEN 114 is due April 15, 2024 but can be extended for a maximum of six months to October 15, 2024.**
20. If you have a 5% or more ownership interest in **any non-US entity**, either directly or through close family members, please provide complete details and recent financial statements from such entity.
21. *If you have any **Canadian RRSP, RRIF, TFSA, or RESP** accounts, please provide the December 31, 2023 statement for each account, whether receiving distributions or not.*

## GENERAL INCOME

22. **Wages/Employment income:** Provide all W-2 forms, 1099-NEC, and 1099-MISC forms, if any. *Indicate if your main occupation changed.*
23. **Social Security benefits**, whether taxable or not: Provide a copy of all SSA-1099 forms.
24. **Pension** (including foreign pension income) or **IRA income** or distributions: Provide a copy of all 1099-R forms.
25. **Alimony received:** Indicate total amount received; please include complete copy of divorce agreement or any subsequent changes, if not previously provided.
26. Any **other sources** of income, including unemployment compensation, not listed elsewhere in this checklist: Give amount received, name of payor, and brief description.

## PORTFOLIO INVESTMENT INCOME (Schedule B)

27. **Interest and dividends:** Provide 1099 forms for each item, **or** if no slip is available, provide name of payor, tax identification number of payor, amount received, and amount of any US tax withheld.
28. **Municipal interest** - whether taxable or not: Provide documentation that shows name of payor(s), amounts received during the year, and name of the state(s) in which the payor is located.
29. **Mutual funds:** For each fund held during 2023, please provide a copy of the annual statement in addition to the 1099 form.
30. **US Government interest:** If US Government interest is received through a trust or mutual fund, we will require paperwork from the trustee or mutual fund detailing the exact source of the interest.

## BUSINESS ACTIVITIES (Schedules C, F)

31. If you received any income from **self-employment**, please complete a separate business checklist. If none was enclosed, please visit our website at [www.herrickglobal.com](http://www.herrickglobal.com), or call us and we will send you a copy.
32. **Health insurance** and/or **long-term care insurance** paid by self-employed persons (as well as by partners, LLC members, and S-Corporation shareholders) may be deductible regardless of whether or not you itemize deductions on Schedule A. Please provide the amount paid for such insurance.

## CAPITAL GAINS - LOSSES (Schedule D)

33. All **dispositions**: Show a brief description of asset, date of **acquisition**, total cost including fees, if any, **exact date** of disposition, and the net proceeds. If you invested in a stock that experienced a tax-free spin-off, please provide us with the documentation received from the company. If you repurchased any stock within 30 days of a prior loss sale, please provide complete details of the purchase (Wash Sale rules apply).
34. **Stocks, Bonds**, and similar US securities: In addition to the above information, please provide a copy of each 1099-B form received for all dispositions.
35. **All real estate** sales: Provide a copy of each 1099-S form **and** the closing statements for the real estate purchase as well as the sale. Also, provide us with a copy of your state withholding form if property sold was located in a state where tax was withheld. If any improvements were made to the property while owned, we will need a complete list of them.

## OTHER INVESTMENT INCOME (Schedule E)

36. **Limited partnerships** and **regular partnerships**: Provide a copy of all K-1 forms, all pages, as well as any tax information provided by the partnership. NOTE: If income was **earned in another state**, you may be required to file an income tax return for that state.
37. **S-Corporations** and **LLCs**: Provide a copy of all K-1 forms, all pages.
38. For **each** of the above investments, please discuss with us the rules regarding material and significant participation and the possible need for documentation of time spent.
39. **Estates or trusts**: Provide a copy of all K-1 forms, all pages.

## RENTAL INCOME (Schedule E)

40. Total **gross income** for **each** separate rental property.
41. All **expenses** for **each** separate rental property, by type or category, including capital improvements. For capital improvements, list dates, descriptions, and amounts paid.
42. For **new acquisition(s)**: Date acquired, cost of property, division of cost between land and building(s), copy of all closing statements, and the mortgage/promissory note documents.
43. **If rented only part of year**: If you used the property personally during 2023, please indicate how many days personally used and how many days rented.

## PENSION DEDUCTIONS

44. **Regular IRA contributions**: Provide amount paid into your plan. Show **spouse's** contributions separately. If part or all of your regular IRA contributions for prior and current year were non-deductible and you received any distributions from any IRA type account, we will need copies of the December 31, 2022 and December 31, 2023 statements for each IRA account.
45. **Roth IRA contributions**: If you made or have ever contributed into a Roth IRA plan, please provide statement(s) showing the account activity for the year. Provide spouse's Roth IRA activity separately.
46. **Regular IRA to Roth IRA conversions**: Include all paperwork and reports for all conversions (rollovers) from a regular IRA to a Roth IRA.

47. **Other pension contributions made personally** (SEP, KEOGH, SIMPLE, etc.): Provide amount paid into plan and type of plan, if appropriate; we will compute maximum contributions and discuss them with you. **Remember, voluntary contributions to SIMPLE or 401(k) type plans must be paid in by January 30, 2024.**

#### GENERAL DEDUCTIONS

48. **Alimony paid:** Provide amount paid, and name, address, and Social Security Number of payee. Please include a complete copy of the divorce agreement or any subsequent changes, if not previously provided.
49. **Moving expenses for members of the Armed Forces only:** Provide amounts paid and complete details, provide amount reimbursed, and attach all documentation.
50. **Student loan interest:** Interest paid on qualified education loans may be deductible. Provide a copy of form 1098-E from the lender - or other proof of interest paid.
51. **Teachers:** Provide the amount paid for all unreimbursed classroom materials you may have purchased (K-12 teachers, principals, aides, counselors, etc.). This applies whether you itemize or not.
52. **Health Saving Account (HSA):** Please provide details for all contributions made to your HSA (or your family's HSA) for 2023. Please indicate your annual deductible amount, provide a copy of your HSA annual statement, and indicate if any distributions were NOT made for qualified medical expenses.

#### ITEMIZED DEDUCTIONS (Schedule A)

53. **Real estate taxes:** Please provide amount of all taxes paid and rebates received in the year. Please provide a copy of all tax bills showing that they were paid. (Vermont residents: Please also see separate Vermont page with checklist.)
54. **Home Mortgage interest** (including vacation homes): If paid to a financial institution, attach Form(s) 1098. If private, show amount, name and address of payee, and their Social Security Number. If **newly financed or refinanced**, provide a copy of the financing closing statement(s). If home equity loan was used to finance anything other than home improvements, please provide details.
55. **Contributions:** All donations to charity require documentation. Please provide a *list* of all donations showing amount given and name of recipient. In addition, provide copies of all donation receipts for each gift of \$250 or greater. For donated autos provide Form 1098-C, which must be attached to the return. Do not include political contributions or lobbying donations - they are **not** deductible.
56. **Medical expenses/long-term care insurance:** Provide total amount paid by category (such as doctors, dentists, optical, health and long-term care insurance\*, medications, Christian Science practitioners, chiropractors, hospitals, medical transportation, etc.). \*If you are self-employed, a partner, an LLC member, or an S-corporation shareholder, see item 33.
57. **Investment interest expense:** Provide total amount of interest paid on loans to purchase or hold investments, and show for which type(s) of investments the loans were used. Note: You must be able to trace directly the use of the borrowed funds to the acquisition of the investment for the interest expense to be deductible.
58. **Casualty and theft losses:** For a federally declared disaster, provide amount(s) and details if total exceeds 10% of total annual income; indicate all insurance reimbursements.
59. **Miscellaneous Itemized Deductions:** Most items previously subject to the 2% AGI limitation are no longer deductible (such as unreimbursed employee expenses and investment management fees). However, Deductions for Income in Respect of a Decedent (IRD Deduction) and gambling losses to the extent of gambling winnings still may be deductible.

## **IMPORTANT NOTICE NON-US ACCOUNT & ASSET DISCLOSURE**

Taxpayers with a financial interest in or signature authority over financial accounts are required to report them if the aggregate value of those accounts exceeds \$10,000 at any time during the calendar year.

The foreign bank account reporting (commonly known as the “FBAR” form) is separate from the filing of the federal tax return. As of July 1, 2013, all filing (including late and amended forms) must be done electronically. The Financial Crimes Enforcement Network (FinCEN), a division of the Department of the Treasury, has established the Bank Secrecy Act (BSA) E-Filing System for such electronic filing.

FinCEN Form 114 is the Report of Foreign Bank and Financial Accounts. Form 114a, Record of Authorization to Electronically File FBARs, will be used to obtain permission from you in order that we may electronically file an FBAR on your behalf.

### **Filing Deadline: April 15<sup>th</sup>**

Please note: Under the Surface Transportation Act, the filing deadline also provides for the FBAR filing to be extended for six months ending October 15, 2024.

In addition to the FBAR filing requirement, US Individual Taxpayers holding foreign financial assets that exceed certain thresholds must report those assets to the IRS on Form 8938, Statement of Specified Foreign Financial Assets, which is filed with an income tax return.

### **Types of Non-US Accounts and Assets to be Reported:**

- Bank or similar accounts
- Investment or similar accounts
- Pension accounts over which you have some control
- Cash surrender value of non-US life insurance
- All stocks, bonds, financial contracts, or any other investments NOT held in a brokerage account, or some other account already disclosed*
- Any account or investment in which you have a financial interest, *even if not in your name*
- Any account for which you have signing authority, even if you have no financial interest therein
- (Do not overlook foreign corporate or trust accounts, or accounts of foreign family members, for which you have direct signing authority or hold a Power of Attorney.)

### **Information Needed:** (Please provide the following for ALL non-US accounts and investments)

- Name of financial institution or investment entity
- Full mailing address of financial institution or entity
- Account number
- In the case of financial accounts, maximum value in the account at ANY TIME during the year (exact amount, not a range) – show which currency
- In the case of all other financial assets, the fair market value of the asset as of the last day of the year – show which currency*
- (Please use the other side to provide this data to us.)

FOREIGN (NON-US) FINANCIAL ACCOUNT  
AND ASSET DISCLOSURE

Tax Year: \_\_\_\_\_ Name of Taxpayer: \_\_\_\_\_

***The US government requires the disclosure of all foreign financial accounts and investments as more fully described on the other side of this form.***

To assist with this, please record the data in the spaces below. Feel free to make photocopies if extra space is needed. We also suggest reviewing your prior year tax return to ensure that no small accounts are overlooked. *Please use a separate page for each spouse, if appropriate.*

If any account was closed during 2023, please indicate the date it was closed.

Name of Financial Entity	Mailing Address of Financial Entity	Account Number	Maximum FMV(1)	Type of Currency	Type of Asset

(1) FMV = Fair Market Value during the year



## Living Abroad Questionnaire

### General Information

**1** Your Foreign Address:

**2** Your Occupation:

**3** Employer's name:

**4a** Employer's U.S. Address (if any):

**4b** Employer's foreign Address:

**4c** Is your Employer a U.S. Company?

**Yes**

**No**

**4d** Is your Employer a foreign affiliate of a U.S. company?

**Yes**

**No**

**5** As of which date did you become a resident of the address listed above?

**6** Kind of living quarters in foreign country?

☐

**Purchased Home**

☐

**Rented House**

☐

**Rented Room**

**7** Is your home furnished by your employer?

**Yes**

**No**

**8a** Did any of your family live with you abroad during any of the part of the tax year?

**Yes**

**No**

**8b** If yes, who and for what period?

**9** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country?

**Yes**

**No**

**10** List any contractual terms or other conditions relating to the length of your employment:

**11** Enter the type of Visa under which you entered the foreign country:

**12** Are you a U.S. citizen?

**Yes**

**No**

**13** Are you a Citizen of any other country? Please list:

**Yes**

**No**

**14** Did your visa limit the length of your stay or employment in a foreign country? If "Yes", please explain:

**Yes**

**No**

**15** Did you maintain a home in the United States while living abroad?

**Yes**

**No**

**16** If "Yes", enter address of your home, whether it was rented, the names of the occupants, and their relationship to you:

**17** During 2023 did you travel to the U.S.? (Transit through airport counts as one day.)

**Yes**

**No**

**Continued on second page**



Travel Information	
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**18** Please list the dates of entry and exit into the U.S. Also, please list the purpose of the travel: personal or business.

[illegible]