

2022 INDIVIDUAL INCOME TAX QUESTIONNAIRE

This questionnaire asks for pertinent information that is necessary for the preparation of your 2022 income tax returns. Your cooperation in completing the questionnaire will allow us to prepare your returns more efficiently and may help ensure their completeness and accuracy. Please note however, that a checklist can not be expected to address every transaction or situation that may affect your returns. Therefore, if you have any questions or any other information that may impact your returns, please make us aware of that information.

Please explain or attach supporting documentation if you answer YES to any of the following questions.

If filing jointly, your responses identify _____ as the taxpayer and _____ as the spouse Yes No

Personal Information: Update info on **Personal Information Worksheet**

Did your marital status change in 2022?
 If married, do you and your spouse want to file separate returns, if more advantageous?
 If married, do you and your spouse want to file separate returns, **whether or not more advantageous?**
 Are you or your spouse legally blind? If yes, who: Taxpayer _____ Spouse _____ Self _____

Dependents:

If claiming any dependents, you must complete **AND SIGN** a **2022 Due Diligence Worksheet**.

Were there any changes in dependents from the prior year? **Update Client Personal Information Worksheet**
 Do you have any children **under age 19** [under 24 if a fulltime student] with **unearned** income of more than \$2,300?
 Did you provide over half the support for any person(s) other than your dependent children during the year?
 Did you adopt a child or begin adoption proceedings during the year?
 If divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?

Identity Theft

Did you, your spouse, or a dependent receive an **Identity Protection PIN** from the Internal Revenue Service or have you been the victim of identity theft? **If yes, attach a copy of the IRS notice.**

Income: Submit all applicable informational tax forms, if any, to support items of income.

Salaries and Wages - **Submit Forms W-2**
 Interest Income - **Submit Forms 1099-INT**
 Dividend Income - **Submit Forms 1099-DIV**
 State Income Tax Refunds - **Submit Forms 1099-G**
 Gains/Losses from Stock or Property Sales - **Submit Forms 1099-B** [Be sure cost basis and date[s] acquired are included]
 Retirement Plan Distributions Including Employer Plans and IRAs - **Submit Forms 1099-R**
 Unemployment Compensation Benefits - **Submit Forms UC-1099G**
 Social Security Benefits - **Submit Forms SSA-1099**
 Gambling Winnings - **Submit Forms W-2G** Indicate amount of gambling losses \$ _____
 Miscellaneous Income - **Submit Forms 1099-MISC**
 Non-Employee Compensation **Submit Forms 1099-NEC**

Income, deductions and credits from partnerships, S corporations, estates and trusts **Submit Form[s] K-1**
 Rental Income and Expenses - **Complete a separate Rental Property Worksheet** for each rental property
 Self-Employment Income and Related Expenses - **Complete Self-Employment Income Worksheet**
 Did you have any debts canceled, forgiven or refinanced? If you have cancellation of indebtedness income **Submit form 1099-C**. You may need to provide acceptable evidence of insolvency to avoid inclusion in income.
 Did you receive any alimony? Do not include child support. \$ _____
 Did you receive unreported tip income of \$20 or more in any month? \$ _____
 Did you engage in any bartering transactions? \$ _____
 Did you receive a punitive damage award or an award for damages **other than** for physical injuries or illness?
 Did you receive any foreign income?
 Did you receive, sell, exchange, or otherwise engage in any financial transactions involving virtual currency?
 Did you receive any income from any other sources not listed above?

Were you a grantor or transferor for a foreign trust; or have an interest in, or a signature or other authority over, a bank account, securities account, or other financial account in a foreign country? **Any failure to report can result in a penalty of \$10,000 or more. Ignorance of the law may not justify non-compliance.**

Tax Payments: Submit a list of all federal and state ESTIMATED INCOME TAX PAYMENTS made FOR 2022 including 01/2023 payments.

Federal Estimated Income Tax Payments made for 2022		State Estimated Income Tax Payments made for 2022			
		State of		State of	
Date Paid	Amount	Date Paid	Amount	Date Paid	Amount

Retirement Accounts:

Were you covered by an employer sponsored retirement plan during 2022? Taxpayer or Self _____ Spouse _____ Yes No

Did you, or do you intend to, contribute to an IRA or self-employed retirement plan for 2022? Yes No

IRA and Other Retirement Plan Contributions	FOR 2022	T/S	Plan Type	Amount
Custodian				
Custodian				
Custodian				

Notes DO NOT LIST CONTRIBUTIONS DEDUCTED ON FORM W-2
 Indicate Plan Type as: [R] for Roth IRA or [T] for a Traditional IRA [SEP] [SIMPLE] [401k]
 Indicate contribution amounts made FOR calendar year 2022 including payments made in 2023 for 2022.
 If you want to maximize your contribution, indicate "MAX" in the amount box above.

Submit a copy of Form 5498, 2022 IRA Contribution Information, for each IRA account that you have.

Did you convert an existing Traditional IRA to a Roth IRA during 2022? Yes No

Did you and your spouse withdraw all Required Minimum Distribution amounts from IRAs or other retirement accounts in 2022? Yes No

If over age 70-1/2, did you contribute any portion of your IRA directly to a qualified charitable organization during 2022? Yes No

Education Expenses and Education Savings:

Did you contribute any money to an Educational Savings Account or to a Sec 529 Qualified Tuition Plan during 2022? Yes No
 If yes, submit a copy of the 2022 year end account statement showing the account number, 2022 contribution amount and year-end account balance.

Did you withdraw any money from an Educational Savings Account or a Sec 529 Qualified Tuition Plan during 2022? Yes No
 If yes, submit a copy of the Form 1099-Q received from payor, and a copy of the 2022 year-end account statement

Did you incur any post-secondary education expenses during 2022 for yourself, your spouse or a child? Yes No
 If yes, you must complete an Education Tax Credit Questionnaire and Attach Form 1098-T from the School

Did you pay any interest during 2022 on a student loan for yourself, your spouse or a dependent at the time the loan was incurred and for which you are legally obligated to pay the interest? If yes, attach FORM 1098-E Yes No

Did you have any student loan debt forgiven in 2022? If yes provide documentation. Yes No

Child or Dependent Care Expenses

Did you pay for dependent care while you worked or looked for work? If yes, complete the following. Yes No

Provider Name & Address	Provider Tax ID Number	Whom Cared For	Amount

Notes Child must be under age 13 and qualify as your dependent. Overnight camps do not qualify.
 A spouse or other dependent who is physically or mentally incapable of self care may also qualify.
 You must include the providers tax ID number to be able to claim the credit.

Yes No

Health Insurance - Submit all Forms 1095 Received from Health Insurance Providers

- Covered by an Employer Sponsored Plan Yes No
- Covered by an Individual Plan Yes No
- Covered by Medicare/Medicaid Yes No
- Covered by Veterans Administration Yes No
- Coverage by Parents' Policy Yes No
- Marketplace Coverage through healthcare.gov under the Affordable Care Act Yes No **Submit Form 1095-A**

If self-employed indicate premiums paid in 2022 \$ _____
 If self-employed were you also eligible to participate in a subsidized health plan maintained by your or your spouse's employer? Yes No

Did you contribute to or withdraw from a health savings account (HSA) or medical savings account (MSA) during 2022? Yes No

If YES, submit Form 5498-SA and 1099-SA

If yes, does the plan cover Self Only _____ Spouse Only _____ Family _____

If yes, are you covered by a High Deductible Health Plan? Number of months covered by HDHP _____
 Indicate annual deductible _____ Indicate maximum out of pocket expense _____ Yes No

If yes, are you also covered by any other **non** High Deductible Health Plan? Yes No

If yes, are you eligible for Medicare? Yes No

Miscellaneous

Did you start a new business, purchase a new rental property or farm, or acquire any new interest in any partnership or S corporation during the year? Yes No

Did you sell an existing business, rental property, farm, or an existing interest in a partnership or S corporation? Yes No

Did you sell, exchange or purchase any real estate during the year, including your principal residence?
If yes, attach a copy of the settlement statement. Yes No

Did you pay any alimony? If yes, amount paid \$ _____ [Do not include child support payments.]
 Enter recipient name _____ and SSN _____ Yes No

Did you use your personal automobile or truck for business purposes? **Complete Business Use of Vehicles Worksheet** Yes No

If self-employed, do you use a room in your home for business? **Complete Home Office Deduction Worksheet** Yes No

Are you an educator who incurred out of pocket expenses for classroom related supplies? **AMOUNT \$** _____ Yes No

Did you pay in excess of \$1,000 in any quarter, or \$1,600 during the year for domestic services performed in or around your home to individuals who could be considered household employees? Yes No

Energy Related Credits

Did you incur expenses to improve the **energy efficiency of your principal residence?** **If yes, complete the following** Yes No

Energy Efficient Improvements	ATTACH CERTIFICATION	Date Paid	Amount

Did you purchase a "clean vehicle" that is, a qualified electric vehicle, or a qualified fuel cell motor vehicle?
 If yes, attach a copy of the **Bill of Sale** and the **Dealer Report** providing the required tax credit info, including the VIN. Yes No

Did you purchase any other motor vehicle in 2022? **If yes, attach a copy to the Bill of Sale** Yes No

Vehicle Description	Date Acq'd	Amount

Yes No

Supplemental Connecticut Tax Questions:

Did you purchase any goods or services subject to Connecticut Sales Tax from an out-of-state provider, or an in-state provider **that did not charge you sales tax**? If yes, provide descriptions, dates of purchase and cost of items.

If you did not complete the Itemized Deduction Worksheet, did you pay real estate taxes on a **principal residence** in CT? If yes, enter dates and amounts paid in 2022.

Address _____ Date ___/___/___ \$ _____ ___/___/___ \$ _____

If you did not pay real estate taxes on a principal residence, did you pay motor vehicle taxes on any vehicles in CT? If yes, provide the following information for no more than two [2] vehicles

Auto #1 Description _____ Date Paid ___/___/___ Amount \$ _____

Auto #1 Description _____ Date Paid ___/___/___ Amount \$ _____

Gifts and Trusts:

Did you make gifts with a total aggregate value in excess of \$16,000 to any individual?

Did you make any gifts to a trust for any amount?

Do you have a life insurance trust?

Did you create or transfer money or property to a foreign trust?

Were you notified by the IRS or other taxing authority of any changes to any prior year returns? **Submit copy of Notice**

Are you aware of any other information that you believe may have an affect on your tax returns, that has not been included in any of the questions above?

Direct Deposit & Electronic Payment Information

If you want direct deposit of any refund, or want to electronically pay any balance due, bank info MUST BE PROVIDED BEFORE your returns are finalized and provided to you.

Do you want your refund(s), if any, to be direct deposited to a bank account? **AVOID REFUND DELAYS**

Do you want your balance(s) due, if any, to be directly charged to a bank account? If yes, indicate payment date ___/___/___

Please review and update the bank account information on the **Direct Deposit/Electronic Funds Withdrawal Information Sheet** on the backside of the **Personal Information Sheet** if you choose direct deposits or electronic withdrawals

The information included on the **Direct Deposit/Electronic Funds Withdrawal Information** sheet is correct. Initial _____

The information included on the **Direct Deposit/Electronic Funds Withdrawal Information** sheet is not correct. Initial _____

Attach a copy of a check or other documentation [not a deposit slip] to verify the correct routing and account information.

Delivery Method for Income Tax Return Copies

Your Returns Will be Filed Electronically with the IRS and Applicable States

FOR YOUR RECORDS, do you want a paper copy_____ or an electronic copy_____ of your returns?

If electronic, enter an e-mail address to transmit to: _____

We recommend that you do not use an employer related email address.

