2022 Individual Taxpayer Organizer

ROCK SOLID
TAX AND ACCOUNTING LLC

Thank you for choosing Rock Solid Tax and Accounting LLC to do your tax preparation. Please read and sign the engagement letter, complete all personal information on the client information sheet and answer all of the questions on the following pages.

You may complete the remaining pages or just use them to help organize your information.

In addition to the organizer, please bring with you:

- **the last 3 years' tax returns,**
- **driver's licenses of taxpayers,**
- **Social Security cards of all dependents**

Rock Solid Tax and Accounting LLC

8830 E Germann Road Bldg 27
Mesa, AZ 85212
sheryl@rocksolidtaxandaccounting.com
Phone: (480)322-8207 | Fax: (480)550-8665

January 03, 2023

:

Income tax time is just around the corner! The enclosed packet has been prepared to assist you in gathering information for your 2022 tax return. Please **review** the entire packet, **confirm** the personal information and **provide corrections or updates.** Answer the **Yes/No questions** on the questionnaire. The answers to these questions help us to know if we need more information in a specific area.

We have included a Checklist of documents that you provided to prepare last year's return. **Please review the checklist and either include these documents with your information, or cross off those you will no longer have so that we know those documents are not forthcoming and we will not hold up finalizing the return.**

Please note the IRS continues to require tax professionals to increase the type and amount of due diligence that is performed in connection with tax preparation. **We will need to ask for additional documentation in relationship to these areas, even if you have provided it in years past:**

1. **Filing Status- If Married or Divorced in 2022, provide documentation**
2. **Dependents, Child Tax Credits & the Other Dependent Tax Credit - Must provide proof of residency. New Dependents need SS Card and Birth Certificate**
3. **Earned Income Tax Credit**
4. **Education Credit - Need 1098-T, receipts and account transcript from the school**
5. **Any activity regarding digital assets, cryptocurrency. Forms 8949 must be provided to document basis of sold assets and sales price.**
6. **Forms 1099-K. Guidance from the IRS changed at the end of the year, so you may receive 1099-K's due to activity with Paypal, Venmo, etc.**

We will also need to have on file a current driver's license or other federal ID in order to efile your returns. If you wish to have any refunds direct deposited, or balances due direct debited, please provide banking information via a voided check or direct deposit directions from your bank.

Bring this packet and all supporting documents, including W-2 and 1099 statements, to your tax-preparation appointment, or upload to your Secure Client Portal. We appreciate your trust in our business. Contact our office at (480)322-8207 if you have any questions or need additional information.

Sincerely,

Sheryl S. McClure, EA
Rock Solid Tax and Accounting LLC

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January 03, 2023

Subject: Preparation of Your 2022 Tax Returns

:

Thank you for choosing Rock Solid Tax and Accounting LLC to assist you with your 2022 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2022 federal income tax return, and state income tax returns for which you have deemed yourself a resident and have notified us of taxable activity in 2022 (collectively, the "returns"). This engagement pertains only to the 2022 tax year. We will depend on you to provide the information we need to prepare complete and accurate returns. **We may ask you to clarify some items but will not audit or otherwise verify the data you submit. It is our understanding that the information you are providing is truthful, complete and you have receipts, and or canceled checks to support all deductions and expenses provided by you. It may be necessary to request these substantiating documents and it is our understanding that you are willing to provide them to us if requested.** An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information.

The tax return fee does not include bookkeeping. Bookkeeping services necessary to make the data tax return-ready will be added to the tax preparation fee. We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties and would like to make estimated tax payments for 2023.

We will use our professional judgment in preparing your returns. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated. Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on the forms required to prepare the return. Invoices are due and payable upon presentation. **Tax returns will not be filed, and copies of the returns will not be provided to you until payment has been received in full.** If you terminate this engagement before completion, all original documentation will be returned to you. Fees charged for tax return preparation do not include audit representation or preparing materials to respond to correspondence from taxing authorities. Such representation is available as a separate engagement. **Preparation fees do include limited assistance and consultation during the year.**

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain copies of your records and our work papers for your engagement for at least four years. If you want us to delete the information after this time you must provide written instructions.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2022 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated. Thank you for the opportunity to be of service. If you have any questions, contact our office at (480)322-8207.

Sincerely,

Sheryl S. McClure, EA
Rock Solid Tax and Accounting LLC

(Both spouses must sign for preparation of joint returns.)
Accepted By:

____
Taxpayer

____
Spouse

____
Date

For taxpayer convenience our office may provide forms, information and documents in a digital format and convey them to you via electronic signature software, electronic tax preparation software or a secure portal. <u>If you would like to OPT OUT of allowing us to use these methods to provide forms, information or documents, please sign and date below. Please realize that we cannot provide any communication or documents to you electronically if you opt out here!</u>

Taxpayer ______________________________

Spouse ______________________________

Date ______________________________

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January 03, 2023

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (480)322-8207.

Sincerely,

Sheryl S. McClure, EA
Rock Solid Tax and Accounting LLC

2022 CLIENT QUESTIONNAIRE ATTACHMENT

Please check the boxes for the documents that you are providing for your tax preparation.

Checklist:		
Review the following checklist of common items that are used to prepare your individual tax return. Please indicate the items you are providing that pertain to your return.		
Items of Income:	Compensation – Wages/Salary (W-2s)	
	Interest Income (1099-INTs)	
	Dividend Income (1099-DIVs)	
	Capital Gains/Losses (1099-Bs and Realized Gains/Loss Statements)	
	Sale of Real Estate (1099-Ss, Settlement Sheets, Cost Basis)	
	Self-Employment/Business Income (1099-MISCs, 1099-NECs, Credit Card Statements, and Associated Expenses)	
	Rental Real Estate Income (1099-MISCs and Associated Expenses)	
	Partnership, S-Corporation, Trust/Estate Income (K-1s)	
	State/Local Tax Refunds (1099-Gs)	
	IRA and Pension Income (1099-Rs)	
	Social Security Benefits (1099-SSAs)	
	Alimony and Unemployment Compensation (1099-Gs)	
	Long-term Care (1099-LTCs)	
	Cancellation of Debt Income (1099-Cs)	
	Gambling Income (1099-MISCs or W-2Gs)	
	Other Income: List	
Income Adjustments:	Self-Employed Health Insurance (1099-SAs)	
	IRA/SEP Contributions	
	Tuition Expenses Paid (1098-Ts)	
	Tuition Plan Contributions/Withdrawals (1099-Qs)	
	Student Loan Interest Paid (1098-Es)	
	Other Adjustments: List	
Items of Deductions and Credits:	Medical Expenses	
	Real Estate Taxes (1098s or Real Estate Tax Bills)	
	Mortgage Interest (1098s)	
	Investment Interest Expense	
	Charitable Contributions	
	Other Deductions: List	
	Child and Dependent Care Expenses	
	Other Credits: List	
	Health Care (1095s)	
Please provide any additional tax documentation, so that we may accurately include all taxable income you may have received throughout the year. If you are uncertain, provide the information and we will determine the tax impact.		

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes No

[ ] [ ] Did your marital status change during the year?
If "Yes," explain ______

[ ] [ ] If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2022?

[ ] [ ] Can you or your spouse be claimed as a dependent by someone else?

[ ] [ ] Did your address change during the year?

[ ] [ ] Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain ______

[ ] [ ] Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?
If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes No

[ ] [ ] Did you have any changes in dependents during the year?
If "Yes," explain ______

[ ] [ ] Can another person qualify to claim any of your dependents?

[ ] [ ] Did you have any childcare expenses during the year?

[ ] [ ] Did you have any adoption expenses during the year?

[ ] [ ] Did you have any children under age 19 or a full-time student under age 24 with more than $2,300 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes No

[ ] [ ] Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?
If "Yes," provide copies of Form 1095-A.

[ ] [ ] Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year? Please indicate if any distributions used for expenses other than Qualified Medical Expenses.

Income, Purchases, Sales, and Debt Information

Yes No

[ ] [ ] Did you buy or sell any stocks, bonds, or other investments during the year?

[ ] [ ] Did you cash in any U.S. savings bonds during the year?

[ ] [ ] Did you start, purchase, close, sell or convert a business or any business assets during the year?

[ ] [ ] Did you buy, sell, rent out, refinance, foreclose or abandon any Real Estate property during the year? If yes, please provide closing statements for these transactions.

[ ] [ ] Did you acquire a new or additional interest in a partnership or S corporation?

[ ] [ ] Did you have any debts canceled or forgiven this year?

[ ] [ ] Did you purchase a new hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?
If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.

[ ] [ ] Did you receive income or incur expenses associated with the "Gig Economy"? If "Yes" provide full documentation including any 1099-Misc, 1099-NEC, 1099-K and your expense summary. The IRS is really focused on these activities, so please reach out if you have questions. Some of these activities are listed below:

[ ] [ ] Fantasy Sports League?

[ ] [ ] Car sharing (e.g., Lyft or Uber)?

[ ] [ ] Freelancing (e.g., Upwork or TaskRabbit)?

[ ] [ ] Fashion sharing (e.g., Poshmark or thredUP)?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Crowdfunding (e.g., Kickstarter or Indiegogo)?
[ ] [ ] Short-term rental (e.g., Airbnb or HomeAway)?
[ ] [ ] Independent contractor (e.g., Shipt, Instacart, DoorDash)?
[ ] [ ] Did you receive any disability income during the year?
[ ] [ ] Did you receive any tips not reported to your employer?
[ ] [ ] Did you receive any other income you have not provided information for with this organizer?
If "Yes," explain ______

Itemized Deduction Information

Yes No
[ ] [ ] Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
[ ] [ ] Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
[ ] [ ] Did you receive any state or local income tax refunds from prior years?
[ ] [ ] Did you make any major purchases (vehicle, boat, etc.) during the year?
[ ] [ ] Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
[ ] [ ] Did you pay any real estate property taxes or personal taxes during the year?
[ ] [ ] Did you pay mortgage interest during the year?
[ ] [ ] Did you make cash donations to charity during the year?
[ ] [ ] Did you donate a boat or vehicle during the year?
If "Yes," attach Form 1098-C.
[ ] [ ] Did you have gambling winnings during the year?

Retirement Information

Yes No
[ ] [ ] Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you make any withdrawals or receive distributions from a pension or profit sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you receive any Social Security benefits during the year?

Education Information

Yes No
[ ] [ ] Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
[ ] [ ] Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
[ ] [ ] Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
If "Yes," provide the amount of interest that was refunded.
[ ] [ ] Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No
[ ] [ ] Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
[ ] [ ] Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
[ ] [ ] Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?
[ ] [ ] Did you have any income from, or pay taxes to, a foreign country?
[ ] [ ] Did you receive a Schedule K-3 from a partnership or S corporation?
[ ] [ ] Did you own property in a foreign country?

Refund, Withholding; and Estimated Tax Information

Questionnaire

Name: SSN:

Questionnaire

Yes	No	
[ ]	[ ]	If you have an overpayment of 2022 taxes, do you want the refund applied to your 2023 estimated taxes?
[ ]	[ ]	Did you make any estimated payments toward your 2022 taxes?
[ ]	[ ]	Did you apply an overpayment of your 2021 taxes to your 2022 estimated taxes?
[ ]	[ ]	Do you want to have any refund directly deposited? If "Yes," provide a canceled checking or savings slip.
[ ]	[ ]	Do you want to have any balance due directly debited?
[ ]	[ ]	Do you anticipate your income or withholdings to be different for 2023?

Miscellaneous Information

Yes	No	
[ ]	[ ]	Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset?
[ ]	[ ]	Did you make gifts to any one person in excess of $16,000 during the year?
[ ]	[ ]	Did you incur moving expenses with the military during the year?
[ ]	[ ]	Did you make any energy-efficient improvements to your main home during the year?
[ ]	[ ]	Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
[ ]	[ ]	Did you make any purchases subject to Use Tax during the year? If "Yes," provide details.
[ ]	[ ]	Did you receive any notices from the IRS or state taxing authority? If "Yes," explain ____________________
[ ]	[ ]	May the IRS discuss your tax return with your preparer?
[ ]	[ ]	Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Schedule A - Itemized Deductions

Name: SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work) . . . . ____

Amount that is for Medicare premiums . . . . ____

Long-term care premiums (you) . . . . ____

Long-term care premiums (your spouse) . . . . ____

Long-term care premiums (dependents) . . . . ____

Mileage driven for medical purposes

Before July 1, 2022 . . . . ____

After June 30, 2022 . . . . ____

Out of pocket medical & dental expenses

Doctor, dental, etc . . . . ____

Prescription medicines . . . . ____

Glasses & contacts . . . . ____

Hearing aids . . . . ____

Medical equipment & supplies . . . . ____

Hospital services . . . . ____

Laboratory services . . . . ____

Nursing services . . . . ____

Other ____ ____

Taxes Paid

State and local income taxes . . . . ____

General sales tax (vehicle, boat, home, etc.) . . . . ____

Real estate taxes . . . . ____

Personal property taxes . . . . ____

Auto registration taxes not deductible for state . . . . ____

Other taxes (list) ____ ____

____ ____

____ ____

Interest Paid

Home mortgage interest paid (attach Form 1098) . . . . . ____

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

Home mortgage interest paid to an individual . . . . ____

Paid to:

Name ____

Address ____

City, State, ZIP ____

SSN or EIN ____

Points not reported on Form 1098 . . . . ____

Investment interest . . . . ____

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	☐	☐	
Boy or Girl Scouts	☐	☐	
Goodwill	☐	☐	
Red Cross	☐	☐	
Salvation Army	☐	☐	
United Way	☐	☐	
Veterans	☐	☐	
Hospital	☐	☐	
University	☐	☐	
Other ____	☐	☐	

Miles driven for charitable purposes . . . . ____

Other Miscellaneous Deductions

Amortizable bond premiums . . . . ____

Federal estate tax . . . . ____

Gambling losses . . . . ____

Impairment-related work expenses . . . . ____

Claim repayments . . . . ____

Unrecovered pension investments . . . . ____

Loss from other activities from Schedule K-1 . . . . ____

Ordinary loss debt instrument . . . . ____

Excess deduction on termination . . . . ____

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer

Safety equipment, tools, & supplies . . . . . . ____

Uniforms . . . . ____

Protective clothing (shoes, hardhats, glasses, etc.) ____

Dues to professional organizations . . . . ____

Books & subscriptions . . . . ____

Other ____ ____

Union dues . . . . ____

Tax preparation fees . . . . ____

Other nonpersonal expenses related to taxable income

Safe deposit box fees . . . . ____

Investment expenses not entered elsewhere . . ____

Other ____ ____

Home equity interest . . . . ____