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If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

PERSONAL INFORMATION

Please provide us with BOTH taxpayer and spouse's current email address:

____ ____

Yes	No	
☐	☐	Do we have permission to send information to your email address?
☐	☐	Did your marital status change during the year?
☐	☐	Did your address change during the year?
☐	☐	Can you be claimed as a dependent on another person's tax return for 2024?

DEPENDENTS

Yes	No	
☐	☐	Were there any changes in dependents?
☐	☐	Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2024?
☐	☐	Did you have any children under age 19 or full-time students under age 24 at the end of 2024, with interest and dividend income in excess of $1,300, or total investment income in excess of $2,600?
☐	☐	If you are divorced, did any child live with you in your home for more tn 6 months of the year? If so list names of children ______________. If your child does not live in your home (other than a college student) for more than 6 months, please provide Form 8332.
☐	☐	Has your dependent college student already file his/her tax return? If so and you are claiming your college student as a dependent, please confirm you child checked the box "someone can claim you as a dependent" on their form 1040.

HEALTH CARE COVERAGE

Yes	No	
☐	☐	Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), if so, please attach. **We do not need Forms 1095-B or 1095-C.**

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INCOME

☐ ☐ Did you receive any disability income? If so, please provide all forms 1099-R's.

☐ ☐ Did you have any foreign income or pay any foreign taxes (apart from US Brokerage accounts)?s?

PURCHASES, SALES AND DEBT

☐ ☐ During 2024, did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

☐ ☐ Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

☐ ☐ Did you buy or sell any stocks, bonds or other investment property in 2024?

☐ ☐ Did you receive, exercise or sell any employee stock options? If so, please provide the last pay stub of the year and any documents pertaining to the transaction received from your employer, along with brokerage statements showing options vested, exercised and/or sold if applicable. Please provide Form 3922, if received.

☐ ☐ Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? If so, please provide settlement sheets.

☐ ☐ Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources, or have an energy audit performed on your home? If so, please provide documentation.

☐ ☐ Did you have any debt canceled or forgiven? If so, please provide Forms 1099-C or 1099-A, if received.

☐ ☐ Have you loaned money to an individual under a bona fide loan that has been deemed worthless despite reasonable and documented collection efforts?

RETIREMENT PLANS

☐ ☐ Did you receive a 2024 distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If so, please provide all Form 1099-R's received.

☐ ☐ Did you make a 2024 contribution to a retirement plan (401(k), Roth IRA, Traditional IRA, SEP, SIMPLE, Qualified Plan, etc.)? Please provide amount and dates funded.

☐ ☐ Did you transfer or rollover any amount from one retirement plan to another retirement plan? If so, please provide any Form 1099-R's received.

☐ ☐ Did you convert part or all of your Traditional IRA, SEP, or SIMPLE IRA to a Roth IRA in 2024? Were any rollover amounts from a "nondeductible" IRA?

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☐ ☐ Do you want to contribute to an IRA or Roth IRA before April 15th, 2025?

EDUCATION

☐ ☐ Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If so, please provide all Forms 1099-Q received.

☐ ☐ Did you, your spouse, or a dependent incur any tuition expenses required to attend a college, university, or vocational school? If so, please provide all Forms 1098-T received.

☐ ☐ Did you receive any tuition reimbursements from your employer?

☐ ☐ Did the student complete the first 4 years of post-secondary education before 2024?

☐ ☐ Did you contribute to a Section 529 education savings plan in 2024? If so, please provide the plan statement showing the beneficiary and the dates and amounts contributed.

ITEMIZED DEDUCTIONS

☐ ☐ Do you have long-term care insurance? If so, please provide statements showing the premiums paid.

☐ ☐ Did you contribute cash to any qualified charities? Please provide documentation for all cash contributions.

☐ ☐ Did you donate non-cash items (to qualified charities) with a fair market value in excess of $500? If so, please provide the original cost of the item(s), date(s) of the donation, estimated fair market value of donations(s), and the name and address of the qualified charities receiving your donations. If your non-cash donations are less than $500, enter the amount donated here $ __________.

☐ ☐ Do you own more than one home that is NOT a rental property?

☐ ☐ Do your mortgage balances for non rental properties exceed $750,000?

ESTIMATED TAXES

☐ ☐ Did you make quarterly estimated tax payments? If so, please provide copies/receipts of all payments made, including dates paid, to federal and state taxing authorities.

☐ ☐ Did you apply an overpayment of 2023 taxes to your 2024 estimated tax (instead of being refunded)?

☐ ☐ If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax (instead of being refunded)?

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☐ ☐ Did you receive any federal or state tax notices changing the amount of your 2023 tax refund you carried over to 2024? If so please provide copies.

☐ ☐ If you are in refund status, would you like the refund direct deposited? If so, provide the following information:

Routing Number________________________Acct Number____________________________

Checking or Savings (circle one)

☐ ☐ Do you expect your 2025 taxable income and withholdings to be different from 2024?

MISCELLANEOUS

☐ ☐ Do you want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ May the IRS discuss your tax return with your preparer?

☐ ☐ Did you earn income in states other than your home state? If so, which states?

☐ ☐ Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, life insurance or other financial account? If so, did the combined accounts total $10,000 or more on any day during 2024?

☐ ☐ Do you have an interest in a foreign financial asset valued at more than $50,000 on the last day of the tax year or more than $75,000 at any time during the tax year? This could include, but is not limited to, ownership in a foreign entity, interest in a foreign trust or estate, or interest in a foreign pension or deferred compensation plan. Please provide details so we can determine whether information reporting is required. Penalties can be $10,000 for non compliance in foreign reporting. Please include assets not previously listed for foreign account reporting.

☐ ☐ Did you generate income in 2024 from foreign sources? This may include, but is not limited to, wages, interest, dividends, asset sales, rental income, or business activity. This does not include income generated from a U.S. brokerage account.

☐ ☐ Did you receive a distribution from, or were you the grantor of, or transferor to, a trust?

☐ ☐ Was your home rented out or used for business?

☐ ☐ Were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? If so, please provide documentation.

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☐ ☐ Do you have an HSA? If so, is it an individual ____ or family ____ plan. Please provide copies of all 1099-SA and 5498 issued.

☐ ☐ Did you engage the services of any household employees (not including a cleaning person, yard maintenance person, etc)?

☐ ☐ Did you or your spouse make any gifts to an individual or trust totaling more than $18,000?

☐ ☐ If you have a business or have had past businesses registered with any Secretary of State, have you filed your BOI, and if applicable, have you officially shutdown any obsolete businesses?

☐ ☐ If you have a business, did you issue all required Forms 1099-NEC and 1099-MISC?

☐ ☐ Did you receive, sell, exchange, gift, or otherwise dispose of a digital asset, such as cryptocurrency, bitcoin, etc?

☐ ☐ Has either you or your spouse's drivers license expired since your last tax return filing? If yes, please provide the new issue and expiration dates. If we do not have your state issued license number on file please also provide your license number.

Name________________________Number_________________Issue Date_________Exp Date_________

Name________________________Number_________________Issue Date_________Exp Date_________

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Under current law, we need your permission in writing to speak to you about financial instruments designed to reduce your current tax (such as IRS's, SEP IRA's etc). We do not sell any financial instruments, but we would like to be able to discuss with you these types of items in a tax planning capacity.

☐ ☐ We (I), give Zaffore Ruane CPAs PC our (my) permission to speak to us (me) regarding financial instruments designed to help reduce tax due for 2024 tax year.

Signature____Date____________

Signature____Date____________

We (I) hereby acknowledge answering the forgoing questions truthfully and to the best of our (my) knowledge.

Signature____Date____________

Signature____Date____________

We must have a signed copy of this form before we can start preparation of your tax return.