

Wapner Presley PLLC

2024 Tax Organizer

Please complete this form and upload it or drop it off with your documents. We appreciate that you may be a returning client, but this form is required to be returned to ensure we have your current information.

Personal Information					
	Primary Taxpayer		Spouse		
Social Security Number					
Name (must match Social Security card)					
Occupation					
Date of Birth					
Email Address					
Preferred Phone					
	Address	Apt	City	State	Zip
Driver's License Number					
Driver's License State					
DL Issue Date					
DL Expiration Date					
Do you want paper or electronic (PDF) copy of your completed tax return? Paper: PDF:					
Did you receive, sell, exchange, or otherwise dispose of any digital assets (like Bitcoin/Crypto)? Yes: No:					
Did you hold or have access to any foreign bank accounts or other foreign income? Yes: No:					

	Taxpayer		Spouse	
Blind	Yes	No	Yes	No
Disabled	Yes	No	Yes	No
Veteran	Yes	No	Yes	No

Status Changes for 2024			
Check any that apply and enter the effective date.			
Married		Moved	
Separated		Home Sold	
Divorced		Dependent Adopted	
Retired		Spouse Deceased	
Bank Acct for refund		Routing #	
Checking	Savings	Acct #	

Dependents - Children and Others (Returning clients need only enter changes, use another page for additional dependents.)								
	Dependent 1		Dependent 2		Dependent 3		Dependent 4	
Name (must match Social Security card)								
Social Security Number								
Relationship (son, daughter, etc.)								
Months in your home								
Date of Birth								
Dependent Care Expenses								
Disabled?	Yes	No	Yes	No	Yes	No	Yes	No
College student?	Yes	No	Yes	No	Yes	No	Yes	No
Income for this dependent?	Yes	No	Yes	No	Yes	No	Yes	No
Dependent last year?	Yes	No	Yes	No	Yes	No	Yes	No

CHECK ALL THAT APPLY

	You received audit correspondence in the last year from the IRS or state revenue department. If checked, please provide a copy of each letter and your response.
	You had debts cancelled, forgiven, or refinanced , or your home was foreclosed on. Please provide Form 1099-C if you received one.
	You went through bankruptcy proceedings. If checked, please call and discuss with us.
	You paid home mortgage interest . If checked, please provide Form 1098.
	You provided a home for or helped support anyone you haven't listed as a dependent.
	If any of your dependents filed their own tax return , check this box and provide a copy of the return.
	You need us to file a return for one or more of your dependents . If checked, please provide separate worksheets and documents for them.
	You paid expenses or tuition for yourself, your spouse, or your dependent to attend classes beyond high school this past year. If checked, please provide Form 1098-T and fill out the Education Expenses Worksheet .
	You purchased self-employed health insurance.
	You paid child or dependent care expenses . If checked, please give us a copy of your provider's annual statement(s).
	You were required to issue 1099-MISC forms to contractors. If checked, did you issue these forms? Yes No
	You gave a gift of more than \$17,000 to one or more people. Please tell us when and how much:
	You employ household workers.
	You were self-employed or received hobby income . If checked, please complete a Self-Employed Worksheet .
	You received an inheritance last year. If checked, tell us how much and in what form (money, land, etc.).
	You received rent from real estate or other property. If checked, please complete the Rental Property Worksheet .
	You have any children under the age of 19 (or student age 19-23) with unearned income (stocks, dividends) of more than \$2,600.
	You made any withdrawals from a mutual fund or sold stocks or bonds . If checked, please provide Form 1099-B from your broker.
	You had gambling winnings . (Provide Form W-2G if you received one.)

	You had income from partnerships, S corps, LLCs, estates or trusts . If checked, please provide Schedule K-1.
	You received unemployment benefits . If checked, please provide Form 1099-G.
	You had interest on bank accounts or US savings bonds or treasury obligations. If checked, provide Form 1099-INT.
	You or your spouse purchased health insurance this year and received a subsidy from the Federal Government to help pay for the insurance. If checked, please provide Form 1095-A.
	Has the IRS ever disallowed or reduced your Earned Income Credit, Child Care Credit, or American Opportunity Tax Credit in a previous year?
	Your spouse is covered by your health care plan.
	You had distributions from health or medical savings accounts . If checked, please provide Form 1099-SA.
	You were on active military duty .
	You served with the National Guard .
	You refinanced your home or took out a home equity loan. If checked, please provide your closing statement.
	You bought or sold real estate . If checked, please provide a copy of your closing statement and Form 1099-S, if issued.
	Fraud victims: You, your spouse, or both of you received a PIN from the IRS. If checked, please provide the IRS PIN letter(s).
	You had to take an IRA Required Minimum Distribution . If checked, how much did you receive?
	You and/or your spouse received Social Security benefits. If checked, please provide Form(s) SSA-1099.
	You received pension income . If checked, please provide Form 1099-R or other appropriate forms reporting the income.
	You had railroad retirement benefits . If checked, please provide Form RRB-1099.
	You or your spouse retired during the tax year or will be retiring this coming year.
	You moved to or away from North Carolina. Please describe and give moving dates.
	You need state tax returns prepared for more than one state .
	You paid interest on a student loan for yourself, your spouse, or your dependent this past year. If checked, please provide your Form 1098-E.
	K-12 Educator Expense up to \$300

A medical expense worksheet is available as a separate document by emailing info@wapnerpresley.com or by calling 919-781-9319.

Estimated Tax Payments: Don't include 2023 tax payments, withholding shown on W-2/1099, or NC PTE taxes

	APRIL 2024 1 ST QUARTER		JUNE 2024 2 ND QUARTER		SEPT 2024 3 RD QUARTER		JAN 2025 4 TH QUARTER		TOTAL
	Date	Amount	Date	Amount	Date	Amount	Date	Amount	
FEDERAL									
STATE									

Forms Checklist - Please collect all forms <u>before</u> making an appointment or submitting for preparation		
W-2 forms		IRS PIN letter(s) - new letter mailed out every December
Self-employment income (1099-NEC or -MISC)		Vehicle property tax
Pension distributions (1099-R)		Home property tax (if not reported on 1098)
All Social Security benefits (SSA-1099)		Health insurance from Marketplace (1095-A)
Railroad Retirement benefits (RRB-1099)		Health or medical savings account distribution (1099-SA)
Bank interest income (1099-INT)		Mortgage interest (1098)
Dividend income (1099-DIV)		Tuition expenses (1098-T)
Stock sales (1099-B)		Student loan interest (1098-E)
Unemployment income (1099-G)		IRA contribution, account balance (5498)
Partnership, S corporation, estate or trust income (Schedule K-1)		Spreadsheets, QuickBooks files, bank statements (if self-employed)
Proceeds from real estate transactions (1099-S)		
Debt forgiveness (1099-C)		Other:

BUSINESS OWNERS

If you are self-employed or own a single-member LLC, please complete our *Self-Employed Worksheets* at the back of this packet for each business you are operating.

If you have a dual-member LLC, partnership, or S-Corporation, please provide QuickBooks Online access or equivalent income statement/balance sheet for each business you are operating.

ALL CLIENTS

Documents may be uploaded to your secure account on our portal. Returning clients already have an account. New clients, please contact our office for an invitation to set up your portal account.

All of our fillable tax information worksheets and the client document portal can be accessed from:

<https://www.wapnerpresley.com/>

Please contact us with any questions.

Email: info@wapnerpresley.com
 Phone: 919-781-9319
 Fax: 919-791-0990

EDUCATION EXPENSES WORKSHEET

Student 1 Name:	Student 2 Name:			
	Student 1		Student 2	
Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student a total of 4 times in any prior year?	Yes	No	Yes	No
Was the student enrolled at least half time in a program leading to a degree, certificate or credential?	Yes	No	Yes	No
Did the student complete the first 4 years of post-secondary education before 2023?	Yes	No	Yes	No
Was the student convicted before the end of 2023 of a felony for possession or distribution of a controlled substance?	Yes	No	Yes	No
Non-tuition expenses for books, supplies and fees				
Did the student receive Form 1098-T from the school for 2023?	Yes	No	Yes	No
Was a 1098-T received from this institution for 2022 with Box 2 filled in and Box 7 checked?	Yes	No	Yes	No

CHARITABLE CASH DONATIONS

Cash Contributions - Name of Charity	Amount

If you need extra lines, please attach a separate sheet.

NON-CASH DONATIONS

For all non-cash donations, we need a list which includes the following information for each donation made: Donee name, donee address, date donated, description, fair market value of item(s) donated

Assigning a value to each non-cash donation is your responsibility. Reference websites include <https://satruck.org/Home/DonationValueGuide> and <https://goodwillnne.org/donate/donation-value-guide/>.

SELF-EMPLOYED WORKSHEET

Last Name **First Name** **Business Name** **Tax Year**

Note: It may be POSSIBLE to deduct these expenses; however, your ability to deduct these items depends on your personal situation. ONLY your tax advisor can assist you in making the proper determination.

Did you make any payments to others that will require you to file Forms 1099	Yes	No
If Yes, did you or will you file the required Forms 1099	Yes	No

INCOME RECEIVED	\$	INSTRUCTIONS
Income NOT reported on a 1099-NEC	\$	Gross sales or receipts not reported on a 1099-NEC.
Income reported on a 1099-NEC	\$	Please provide copies of ALL 1099-NEC forms you received.

EXPENSES PAID	\$	EXAMPLES
Advertising	\$	Did you pay someone or do any advertising for your business?
Commissions	\$	Did you have to pay anyone commissions for buying or selling something?
Outside Services/Independent Contractors	\$	Did you pay for any outside services or pay for independent contractors?
Insurance Costs	\$	Do you have to obtain insurance to perform your job?
Interest	\$	Do you pay credit card interest or other loan interest?
Legal and Professional Expense	\$	Did you have to pay any legal, accounting or professional fees?
Office Expense	\$	Did you need an IT person to perform services on your computer? Did you pay for janitorial fees or supplies? Did you have copying done at FedEx Office, Office Depot, etc.?
Equipment Rental Fees	\$	Did you have to rent any equipment (e.g. machinery/ computers)?
Rent	\$	Did you pay rent for an office or storage space to conduct business? <i>Don't include home office.</i>
Repairs/maintenance	\$	Did you have to repair any equipment? Did you buy anything to <u>maintain equipment</u> ?
Supplies	\$	Pens, paper, ink cartridges, cleaning supplies, file folders, envelopes, etc.
Taxes and Licenses	\$	Did you have to obtain any licenses or pay any taxes to perform your job? <i>Don't include income taxes!</i>
Travel (lodging/airfare)	\$	Plane tickets, train tickets, hotel/motel expenses. Separate into categories, please!
Meals 50%	\$	General business and travel meals. Keep record of business purpose, who you ate with and what was discussed.
Meals 100%	\$	Specific meals such as office holiday parties may be 100% deductible.
Utilities	\$	Do not include home office utilities. Put these in Utilities and Home Office Expenses below.
Wages	\$	Wages paid to W-2 employees (not withdrawals taken by owner.)
Other expenses: Bank Fees	\$	Did your bank charge you any fees?
Other expenses: Credit and Collection Costs	\$	Did you incur any fees to collect outstanding invoices owed to you?
Other expenses: Dues and subscriptions	\$	Did you have have any professional dues, magazine or computer service subscriptions?
Other expenses: Small Equipment (Under \$1,000/ item)	\$	Total amount spent on small equipment purchases under \$1,000 each.

Other expense: Business gifts	\$	Did you buy any gifts for your clients to perform business? (limited to \$25 per person/customer
Other expense: Job materials	\$	Materials to complete a job. Keep separate from Supplies.
Other expense: Laundry and Dry Cleaning	\$	Did you wash laundry at your home (e.g. laundry detergent costs) for business attire, or use a dry cleaning service?
Other expense: Postage, Delivery and Freight	\$	Did you have any shipping, postage, or
Other expense: Parking Fees and Tolls	\$	Highway tolls, parking garage fees
Other expense: Permits	\$	Did you pay for any permits?
Other expense: Security	\$	Security system monthly or installation fees
Other expense: Telephone	\$	Mobile phone or office phone. Report home office phone on Utilities and Home Office Expenses below.
Other expense: Internet	\$	Business Internet access. Report home office Internet on Utilities and Home Office Expenses below.
Other expense: Training/Continuing Education	\$	Continuing Education fees, training classes
Other expense: Uniforms	\$	Did you buy any work-related uniforms or dedicated work clothing?
Other expense: Uniform Cleaning	\$	Did you have to pay to clean the uniforms you have or purchased (either you or an outside service)?
Other	\$	
Other	\$	
Other	\$	
Other	\$	
Other	\$	
SELF-EMPLOYED HEALTH INSURANCE		
Total amount paid for self-employed health insurance for the taxpayer, spouse, and dependents.	\$	If you purchased health insurance on a government exchange, please provide Form 1095-A.
	\$	
	\$	

LARGE EQUIPMENT (Items costing over \$1,000 for EACH piece of equipment BOUGHT AND SOLD)				
Purchase Date	Description	Bou ht	Sold	Cost

Note: Do not include any asset sale proceeds in income and do not include any asset purchases as an expense.

HOME OFFICE AND STORAGE	
Date you began using your home office regularly and exclusively for this business	
If this is your first year using an office in this home - Purchase price of home:	
If this is your first year using an office in this home - Land value included in purchase price:	
Square footage of your home regularly used for your business OR for storage of business items, or both	
Total square footage of your home	
Number of hours office used during the year	

UTILITIES AND HOME OFFICE EXPENSES		
	Expenses for home office only.	Expenses for whole home including office.
Insurance		
Rent		
Repairs and maintenance		
Electric		
Gas		
Water		
Internet		
2nd phone line in home		
Cleaning		
HOA Dues		
Pest Control		
Landscaping		
Home warranty		
Security		
Other		
Other		

SELF-EMPLOYED MILEAGE

This worksheet is only to be used if you use your vehicle(s) for BUSINESS purposes (not for W-2 employees). If you own a partnership or S-Corporation, please complete this form and submit it with your partnership or S-Corp expense information. Do not include your daily commute as part of business mileage. If you are using the same vehicle for more than one activity, please list the mileage on separate sheets.

EXAMPLE 1: Using one truck for your business, and the same truck to go work on the rental house. Need mileage for each activity on separate sheets.

EXAMPLE 2: Using one car for two different businesses. Need mileage for each business on separate sheets.

VEHICLE INFORMATION						
CAR INFORMATION	Vehicle 1		Vehicle 2		Vehicle 3	
Year/Make/Model						
Date you began using vehicle for business						
Ending mileage reading						
Beginning mileage reading						
TOTAL miles put on the vehicle for the year						
BUSINESS miles put on the vehicle for the year						
Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No
Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
Was the vehicle used primarily by a more than 5% owner or related individual?	Yes	No	Yes	No	Yes	No
Was the vehicle leased?	Yes	No	Yes	No	Yes	No
ACTUAL EXPENSES	Vehicle 1		Vehicle 2		Vehicle 3	
Gasoline, Oil, Repairs, Insurance, etc.	\$		\$		\$	
Vehicle Registration, License (excluding property taxes)	\$		\$		\$	
BUY OR SELL INFORMATION	Vehicle 1		Vehicle 2		Vehicle 3	
Cost of your old vehicle	\$		\$		\$	
Did you trade-in or sell this vehicle during this year?	Yes	No	Yes	No	Yes	No
If you bought a vehicle, is your recently purchased vehicle made in the last year?	Yes	No	Yes	No	Yes	No
Did you trade-in or sell a vehicle that was previously listed for business use?	Yes	No	Yes	No	Yes	No
Did your employer reimburse you for any auto expenses?	Yes	No	Yes	No	Yes	No
If your employer did, how much were you reimbursed?	\$		\$		\$	

RENTAL PROPERTY WORKSHEET

Property owner Taxpayer Spouse Joint Ownership LLC or other entity

Your percentage of ownership (if less than 100%): _____

Type of Property Single-family home Multi-family residence Vacation home Commercial

Property address: _____

Month and year you started renting the property: _____

Purchase price (please provide closing statement if 1st year): _____

Value of land (from appraisal or county tax value): _____

Value of home when you started renting it (if less than purchase price): _____

Do you use a property manager? Yes No

Do you make management decisions such as approving tenants, deciding rent and lease terms, approving repairs, etc.? Yes No

Average length of rental period: More than 7 days 7 days or less

Did you make any payments requiring a 1099? Yes No

If yes, did you file the 1099? Yes No

Days rented during the year: _____ Days of personal use: _____

Total rent received during year: _____

RENTAL EXPENSES

Advertising for Tenants: _____

Mileage to and From Your Rental: _____

Travel Expenses (Food, Lodging, Airfare, Car Rental): _____

Cleaning and Maintenance: _____

Commissions: _____

Mortgage Insurance: _____

Hazard Insurance: _____

Other Insurance (Wind/Hail): _____

Legal and Professional Fees: _____

Property Management Fees: _____

Mortgage Interest (please provide Form 1098): _____

Repairs (please provide details of large repairs or improvements): _____

Supplies: _____

Real Estate Taxes: _____

Utilities (Gas, Electric, Cable, WiFi): _____

HOA Dues: _____

Security System: _____

Pest Control: _____

Other: _____