DAVIS, NAGY & COMPANY LLC

Dear Client,

Happy New Year and welcome to 2024!

We have exciting news as we grow and add team members to serve our clients better. To accommodate our growing firm, we have relocated to a new office building. We are now located at **1000 S Cleveland Massillon Rd, Suite 119, Fairlawn, OH 44333**. The commercial building complex is called Ridgewood Centre, located at the corner of Ridgewood and S Cleveland Massillon Rd. The location is just north of our prior location on S Cleveland Massillon Rd, but the city and zip code did change when you enter this in your GPS. When you enter our address in your GPS it may have you enter from Northwold Dr. You will then drive under the building and enter the door to your far left. If you enter the parking lot from Ridgewood Rd, take an immediate right to the lower-level parking lot, then enter at the West Entrance sign. (see enclosed Map). We are located on the second floor, so you are welcome to take the elevator or stairs to our level. We look forward to welcoming you to our new location!

We are excited to welcome Jessica Tancik, Olivia Kuzmanovic and Dave Campbell to our team this year. As your returns are prepared, you may hear from any one of our team with questions or clarifications. We appreciate your responsiveness to them as we complete your returns.

Once again tax season is upon us, and we look forward to providing you with a complete and thorough return for the current tax year. To file your return by April 15, 2024, **please provide all of your tax information to our office by March 22, 2024**; otherwise, we will file an extension for your 2023 income tax return. In addition, please complete the enclosed questionnaire and include it with your year-end tax return information, as this will assist us in completing your return timely and accurately. This questionnaire will also be available in the Resources tab of our website at **www.davisnagycpa.com**. Enclosed you will also find a checklist to follow while gathering your tax information.

For those wishing to complete an Organizer, this form can be downloaded from our website in the Resources tab. The organizer is available as both an Excel file and as a PDF. Once you have completed the Organizer, submit a copy of it along with all the forms that are applicable to your return and any other pertinent information you deem necessary. It may also be helpful for you to look at your previous year's return to help determine what you may need. If you would like us to e-mail a copy of your prior year's completed organizer, please send an e-mail request to beth@davisnagycpa.com. Additionally, for those clients wishing to send us electronic copies of documents, please send a request to beth@davisnagycpa.com for a link to our secure client portal to send this information securely to us. For clients who had a secure portal last year, you can access your portal at davisnagycpa.clientportal.com. We strongly suggest using the secure client portal instead of sending your personal information through an email.

To expedite the filing process, all of our clients' returns will be submitted electronically when available. All preparation fees will be due at time of pick up after which returns will be electronically submitted. As always, please feel free to call us with any questions.

Thank you and we look forward to our continued relationship,

Kathy	*Sharon*	*Michelle*
Kathleen E. Davis, CPA	Sharon L. Nagy, CPA	Michelle A. Salvaggio, CPA

CHECKLIST FOR GATHERING TAX RELATED INFORMATION

INCOME ITEMS

	FORM #	
☐	W-2	Salaries paid to you by your employer
☐	1099-B	Sales of stocks & bonds, brokerage statement
☐	1099-DIV	Dividends Earned
☐	1099-G	Unemployment Compensation and/or State or local refund
☐	1099-INT	Interest income earned
☐	1099-NEC	Self-employed earnings
☐	1099-MISC	Rental or other income
☐	1099-R	Distributions from IRAs, pensions, annuities
☐	K-1	Earnings from S-Corps, Partnerships, Estates & Trusts

EXPENSE/DEDUCTION ITEMS

☐	1098	Mortgage Interest paid, Points paid
☐		Real Estate taxes paid and dates they were paid.
☐		Contributions/Donations made to charity, cash and/or clothing, etc. -**If more than $250 to a particular charity, you must retain a statement from the charity**
☐		Un-reimbursed medical expenses (doctor, dentist visits, medications, etc.)
☐	1098-T	Tuition and fees for higher education
☐	1099-Q	Payments from a Qualified Education Program
☐	5498-SA	Contributions to a Health Savings Account
☐	1099-SA	Distributions from a Health Savings Account

OTHER ITEMS

☐	1095-A	Health Care Coverage – Health Insurance Statements
☐		Do you have a new dependent this year? If so please provide full name, date of birth and social security number.
☐		If you want your refund electronically deposited to your bank account please send us a voided check.
☐		If you have an IRS identity PIN, please provide it to us.
☐		If you have renewed your driver's license, please provide us with a copy or provide the information to us.

2023 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of Birth
Taxpayer				
Spouse				

Name of person to whom all information should be addressed, if not the taxpayer
Street address, city, state, and ZIP

	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				

Taxpayer email	
Spouse email	

Filing status at the end of 2023

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died after December 31, 2021, enter the date of death ________________

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2023? ________________

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2023 did you: (a) receive (as a reward, award, or payment for property or service) a digital asset? (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ________________

State photo ID was issued ________________

Date photo ID was issued ________________

Date photo ID expires ________________

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ________________

State photo ID was issued ________________

Date photo ID was issued ________________

Date photo ID expires ________________

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes No

[ ] [ ] Did your marital status change during the year?
If "Yes," explain. ____________________
[ ] [ ] Did your name change during the tax 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 2023?
[ ] [ ] 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 child or dependent care 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 $2,500 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?

Income, Purchases, Sales, and Debt Information

Yes No

[ ] [ ] Did you receive any tips not reported to your employer?
[ ] [ ] Did you receive any disability income during the year?
[ ] [ ] Did you cash in any U.S. savings bonds during the year?
[ ] [ ] Did you start a new business or purchase any rental property during the year?
[ ] [ ] Did you sell an existing business, rental property, or other property during the year?
[ ] [ ] Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.
[ ] [ ] Did you purchase any gasoline, diesel, or special fuels for off-road business use?
[ ] [ ] Did you buy or sell any stocks, bonds, or other investments during the year?
[ ] [ ] Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home.
[ ] [ ] Did you have a principal residence or a piece of real property foreclosed on during the year?
[ ] [ ] Did you abandon a principal residence or a piece of real property during the year?
[ ] [ ] Did you refinance your principal home or second home or take out a home equity loan during the year?
If "Yes," provide all escrow, closing, and other pertinent documentation and information.
[ ] [ ] Did you receive any principal or interest during this year from property sold in prior years?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you rent out your home or use it for business?
[ ] [ ] Did you sell, exchange, or purchase any real estate during the year?
[ ] [ ] Did you acquire a new or additional interest in a partnership or S corporation?
[ ] [ ] Did you have any debts canceled or forgiven this year?
[ ] [ ] Does anyone owe you money that has become uncollectible?
[ ] [ ] Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
If "Yes," provide the report the dealer or seller is required to provide to you.
[ ] [ ] Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If "Yes," attach Form 1099-K or Form W-2.
[ ] [ ] Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If "Yes," attach Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
[ ] [ ] If "Yes," provide documentation.
Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
If "Yes," provide documentation.
[ ] [ ] 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 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 make noncash donations to charity (clothes, furniture, etc.) during the year?
[ ] [ ] Did you donate a boat or vehicle during the year?
If "Yes," attach Form 1098-C.
[ ] [ ] Did you have gambling winnings or losses 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?

Questionnaire

Name: SSN:

Questionnaire

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 anyone in your household attend a post-secondary school during the 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 have ownership in a foreign corporation at any time during the year?
[ ] [ ] Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

[ ] [ ] If you have an overpayment of 2023 taxes, do you want the refund applied to your 2024 estimated taxes?
[ ] [ ] Did you make any estimated payments toward your 2023 taxes?

	Estimate Date	Amount
Federal	______________________	______________________
	______________________	______________________
	______________________	______________________
	______________________	______________________
State	______________________	______________________
	______________________	______________________
	______________________	______________________
	______________________	______________________

[ ] [ ] Did you apply an overpayment of your 2022 taxes to your 2023 estimated taxes?
[ ] [ ] Do you want to have any refund or balance due directly deposited or withdrawn?
If "Yes," provide a canceled checking or savings slip.
[ ] [ ] Do you anticipate your income or withholdings to be different for 2024?

Questionnaire

Name: SSN:

Questionnaire

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 incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?

If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.

[ ] [ ] Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?

[ ] [ ] Did you make gifts to any one person in excess of $17,000 during the year?

Yes No

[ ] [ ] If "Yes," are you splitting the gift with your spouse?

[ ] [ ] 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?

[ ] [ ] Are you a business owner who paid health insurance premiums for your employees during the year?

[ ] [ ] Did you receive a cash payment or digital asset of more than $10,000 in one transaction or two or more related transactions during the year?

Yes No

[ ] [ ] If "Yes," was Form 8300, Report of Cash Payment over $10,000 Received in Trade or Business, filed?

[ ] [ ] 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?