ANDREW F. MILLER
Certified Public Accountant

We will be looking forward to working with you again this upcoming tax season. Now is the time to begin organizing your tax preparation documents.

Although our office will be open for client drop off and pickup this year, we are trying to minimize in person appointments. I find that most tax questions can be answered over email and many clients appreciate being able to refer back to written questions and answers. However, there are times that phone calls are necessary. If you have new or unusual circumstances that you would prefer to discuss over the phone, please email me to setup an appointment - I will be setting aside Tuesday afternoons between 1pm-5pm in February and March to schedule phone appointments. Also, we will always follow up with you during the preparations of your tax returns and ensure you have time to review completed returns and ask questions you may have before filing.

This has been a challenging year and we are finally getting caught up with all of what has transpired. In our next phase we have been investing a significant amount of time and effort into our website presence, maintaining our record retention and online data security requirements. We are currently working on rolling out a new website page for clients to upload secure documentation, online payment processing, and quick links for frequent requests. Please visit our website amillercpa.com for more information. We are trying to streamline these demanding administrative requirements to help us all become more efficient during this tax season and next.

As you collect your tax related documents, please refer to the information below so we can serve you better:

- Please submit your complete tax information as early as possible. Taxes are completed on a first come first served basis and partial or piecemeal information received is not considered to be in the que;
- Please organize your tax documents. Documents left in envelopes require more time to sort and organize and will result in a higher fee. Please do not provide individual receipts for medical expenses as providing totals on the organizer is sufficient;
- When dropping off information if we are not available, or if it's more convenient, please utilize the 24-hour secure drop box to left of front door;
- The best contact method for questions or requests is via email – **andrew@amillercpa.com**;
- If you receive any IRS or Mass DOR related correspondence, we need these emailed or dropped off at the office before we can direct you;
- Please find attached a listing of significant items related to the upcoming income tax filing season. Although not necessary the attached income tax organizer can be used to remind you of the information needed and to allow you time to organize.

Please feel free to upload, email, fax, or drop off your tax records as soon as they are available. It will be important that complete information is provided to us on or before March 25, 2024 so we can do our best to complete prior to the April 17th, 2024 due date. As always thank you for your continued business.

Thank you,

Andrew F. Miller, CPA, PC

PO Box 1217
Barnstable, Massachusetts 02630
Ph: 508.362.2678 · Fax: 866.732.7133 · Email: andrew@amillercpa.com

2023 Income Tax Updates

Significant Federal Tax Updates for 2023:

- The filing deadline for 2023 Federal and Massachusetts individual income tax returns, or filing for an extension, is Wednesday April 17, 2024;
- The IRS will start accepting e-filed income tax returns on, or about, January 18, 2024;
- Energy Efficient Home Improvement Credit – Home improvements for installation of new window, doors, insulation, home energy audits, and central air conditioners may be eligible for a larger new tax credit effective for 2023. The credit is 30% of the cost, up to a maximum of $1,200 annually. Receipts for work completed are required;
- Residential Clean Energy Credit – Expenses in the year of installation for solar, wind, geothermal, solar water heaters, fuel cells, and battery storage may be eligible for a 30% tax credit with no annual maximum or lifetime limit. Receipts for work completed are required;
- The standard mileage rates used to calculate the deductible costs of operating an automobile during 2023 is:
    - 65.5 cents per mile for business miles driven
    - 22 cents per mile driven for medical or moving purposes driven
    - 14 cents per mile driven in service of charitable organizations
- Contributions to Traditional or Roth retirement accounts remain the same for 2023 and are limited to a maximum of $6,500 ($7,500 if you are 50 or older);
- Health Care – Health insurance coverage forms (Forms 1095-A, 1099-HC, etc.) are still required to properly calculate any Federal health insurance tax credits or Massachusetts health insurance penalties. The most commonly missed form is Form 1095-A. Please ensure that you obtain and provide us all health insurance coverage forms as not including these on your income tax return may cause incorrect tax calculations and delays in processing returns.

Significant Massachusetts Tax Updates for 2023:

- The Massachusetts health care reform law requires most residents age 18 and over to have health insurance. Individuals who are able to afford health insurance but fail to comply with this law are subject to a maximum penalty of $2,196;
- Estate Tax – The net asset threshold for estates subject to Massachusetts estate tax increases from $1 million to $2 million;
- Short-Term Capital Gains – The short-term capital gain tax rate is reduced from 12% to 8.5%;
- Circuit Breaker Credit – An increased tax credit of up to $2,590 may be available for renters or homeowners age 65 and older, which is limited by taxpayer's total income and/or assessed home value;
- Septic Credit – An increased tax credit up to $4,000 per year ($18,000 aggregate maximum) may be available to residential homeowners who repair or replace a failed septic system;
- Earned Income Tax Credit (EITC) – Increases the credit from currently 30% to 40% of the federal credit;
- Child and Family Tax Credit – Increases credit from $180 per dependent child to $310 for 2023 (and to $440 in 2024).

The items noted above were obtained on the Internet at www.irs.gov or www.mass.gov/dor. We may discuss these and any other issues at your convenience.

2023 INDIVIDUAL INCOME TAX ORGANIZER

Andrew F Miller, CPA, PC
PO Box 1217, Barnstable, MA 02630
Phone: 508-362-2678 Fax: 866-732-7133
Email: andrew@amillercpa.com

TAXPAYER INFORMATION

** For existing clients only include updates*

Name and Address:			Filing Status:
			Single
			Married, Filing Jointly
			Married, Filing Separately
			Head of Household
Email Address:			Widow(er)

Taxpayer D.O.B.	Spouse D.O.B	Home Phone #	Mobile or Work #

DEPENDENTS

Name of Dependents	Date of Birth	Social Security #	Months in your home in 2023

CHILD & DEPENDENT CARE

Did you incur expenses for care of a dependent child under 13 so that you could work or attend school?

Qualifying Child's Name	Child Care Provider's Name & Address	Provider's ID#	Amount Paid

WAGES INCOME

Please enclose all W-2 Forms provided by your employer(s).

INTEREST & DIVIDEND INCOME

Please include any year-end brokerage statements and 1099-DIV Forms you received.

Name of Payer	Gross Amount Received

OTHER INCOME

Please enclose all 1099 Forms and Schedule K-1's.	Amount
Alimony Received - Include Payors Name, SSN, and Amount	
Cancelled Debt - Attach Forms 1099-C	
Capital Gains - Attach brokerage statement Forms 1099-B or 1099-S	
Cryptocurrency - Attach brokerage statement Forms 1099-B	
Gambling Winnings - Attach Forms W-2G	
Income from Estates, LLC's, Trusts, Partnerships, and S-Corporations - Attach Forms K-1	
Pension, Annuity and IRA Distributions - Attach Forms 1099-R	
Prizes and Awards - Attach Froms 1099-MISC	
Social Security Benefits - Attach Forms SSA-1099	
Solar Income (SREC Credits)	
State Tax Refunds - Attach Forms 1099-G	
Unemployment Benefits and Paid Family Medical Leave - Attach Forms 1099-G	
Other	

RENTAL AND ROYALTY INCOME AND DEDUCTIONS

(YOU MAY ALSO USE THIS SECTION FOR HOME OFFICE EXPENSES RELATED TO BUSINESS USE OF HOME)

	Property A	Property B
Type of Property		
Property Location		
Rental Income - Attach Forms 1099-MISC		
Royalty Income - Attach Forms 1099-MISC		
Advertising		
Auto and Travel		
Cleaning and Maintenance		
Commissions		
Insurance		
Professional Fees		
Management Fees		
Mortgage Interest Paid		
Other Interest Paid		
Repairs		
Supplies		
Taxes		
Utilities		
Other		

STOCK OR PROPERTY SALES

Please enclose brokerage statements, Form 1099-B, 1099-S, or real estate transaction papers.

Name of Stock or Property Description	Number of Shares	Date Acquired	Date Sold	Amount of Sales Price	Cost or Other Basis	Expense of Sale

HEALTH CARE COVERAGE

Did you and your dependents have health coverage for the entire year?

Yes ☐ No ☐

Attach Forms 1099-HC and 1095-A, 1099-B or 1099-HC, if available

HEALTH SAVINGS ACCOUNT

Did you have a Health Savings Account (HSA, MSA)?

Yes ☐ No ☐

Attach Forms 1099-SA, 5498-SA

DEDUCTIONS - MEDICAL AND DENTAL EXPENSES

	Un-Reimbursed Amount
Prescription Drugs and Insulin	
Doctors and Dentists	
Hospitals	
Insurance Premiums you Paid for Medical and Dental Care	
Transportation Expense or Vehicle Miles for Medical Purposes	
Other, including hearing aids, dentures, eyeglasses, braces, wheelchairs, etc.	

DEDUCTIONS - TAXES

	Amount
Real Estate Taxes	
Personal Property Taxes	
Other	

DEDUCTIONS - INTEREST

	Amount
Home Mortgage Interest paid to Financial Institutions (Form 1098)	
Home Mortgage Interest paid to Individuals (show name and address)	

DEDUCTIONS - CONTRIBUTIONS

	Amount
Cash Contributions -	
Non-Cash Contributions -	

BUSINESS OR FARM INCOME AND EXPENSES

INCOME	Amount	Main Product or Principal Activity

Attach Forms 1099-K and 1099-NEC, if available

EXPENSES	Amount		Amount
Advertising		Meals and Entertainment	
Bank Charges		Office Supplies and Expenses	
Business Gifts		Payroll Processing Fees	
Car and Truck Expenses		Postage and Delivery	
Cleaning and Maintenance		Rent: Equipment Rent	
Commissions		Property Rent	
Computer and Internet Expenses		Repairs and Maintenance	
Continuing Education		Small Tools and Equipment	
Contract Labor		Supplies	
Credit and Collection Costs		Taxes	
Dues and Subscriptions		Telephone	
Filing Fees		Trash Removal	
Insurance		Travel	
Interest		Uniforms	
Legal and Professional Fees		Utilities	
Licenses and Permits		Website Expenses	

COLLEGE TUITION (Include tuition, fees & books but not room or board)

Name of Student	Relationship	Classification	Amount Paid
		Fr-So-Jr-Sr-Other	
		Fr-So-Jr-Sr-Other	
		Fr-So-Jr-Sr-Other	

Estimated Taxes Paid				IRA/SEP Contributions			
Federal		State		Date	Roth or	Taxpayer	Spouse
Date Paid	Amount	Date Paid	Amount	Paid	Traditional	Amount	Amount

Other Comments