ANDREW F. MILLER
Certified Public Accountant

We hope your New Year is off to a great start! The tax filing year is fast approaching and 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.

Last year we rolled out our new website (https://amillercpa.com/) which included links to upload secure documentation, online payment processing, and quick links for frequent requests. Continuing to utilize our website helps our office reduce administrative tasks and also ensures your sensitive tax information is safe when using the secure Tax Document Upload link. 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. We do require receipts for most energy credits as detailed on the following page;
- 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;
- We deal with frequent office visits, drop offs and we do spend frequent time on the phone with clients, IRS, or state revenue departments. If we are not immediately available and the telephone goes straight to voicemail, please leave a detailed message and we will return your call promptly.
- Please direct all calls to the office at 508-362-2678. My mobile phone number appears on many search engines and I receive numerous phone calls or texts via mobile phone. You will receive a better and quicker response by calling the office line directly.
- If you receive any IRS or Mass DOR related correspondence, we need all pages of these notices 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 25th, 2025 so we can do our best to complete prior to the April 15th, 2025 due date. Any income tax returns not completed by the due date we will e-file the appropriate extensions. As always thank you for your continued business.

Thank you,

Andrew F. Miller, CPA, PC

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Barnstable, Massachusetts 02630
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Federal Tax Updates:

- The filing deadline for 2024 Federal and Massachusetts individual income tax returns, or filing for an extension, is Tuesday April 15, 2025;
- For S-Corporations (Form 1120-S) and Partnerships (Form 1065) the filing deadline is March 17, 2025. We will e-file the appropriate extensions for those requiring this prior to this filing deadline.
- The IRS will start accepting e-filed income tax returns on, or about, January 27, 2025;
- Energy Efficient Home Improvement Credit – Installation of home improvements for new windows, doors, insulation, home energy audits, and central air conditioners may be eligible for a larger new tax credit effective for 2024. The credit is 30% of the cost, up to a maximum of $1,200 annually. In addition, installation for qualified heat pumps, water heaters, biomass stoves or biomass boilers may be eligible for up to a $2,000 credit. 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 2024 is:
    - 67 cents per mile for business miles driven
    - 21 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 for 2024 are limited to a maximum of $7,000 ($8,000 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.

Massachusetts State Tax Updates:

- 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 $2,100;
- Circuit Breaker Credit – An increased tax credit of up to $2,730 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;
- Child and Family Tax Credit – The Massachusetts credit increases to $440 per dependent child, dependents age 65 or over, and disabled dependents or spouse;
- Massachusetts continues to offer a tax deduction up to $1,000 per year ($2,000 married) on education 529 plan contributions.

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

2024 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:

Email Address:

Filing Status:

	Single
	Married, Filing Jointly
	Married, Filing Separately
	Head of Household
	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 2024

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