



Rivera Jamjian & Associates, LLP
Certified Public Accountants & Consultants

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Phone: 213.412.2002 • Fax: 213.412.2001

YOUR PERSONAL INFORMATION

Name and
Address:

Email
Address:

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Filing Status:

	Single
	Married, Filing Jointly
	Married, Filing Separately
	Head of Household
	Widow(er)

Phone Number:

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Please provide copy of Driver's License or ID

	Date of Birth	Social Security #	DL/State ID #	Issuance Date	Expiration Date	Occupation
Taxpayer						
Spouse						

DEPENDENTS – Please list names of all dependents, regardless of age, who received more than half of their support from you. **Do not list spouse.**

Name of Dependents	Date of Birth	Social Security #	Months in your home in 2024	Full Time Student 5 Months or More?

CHILD & DEPENDENT CARE

Qualifying Person's Name	Provider's Name & Address	Provider's ID#	Amount

BANK INFORMATION

If you are due a refund, would you like it directly deposited into your bank account?

Yes ☐ No ☐

Name of Bank	Checking or Savings	Routing Number	Account Number

INTEREST & DIVIDEND INCOME - Please include any 1099 Forms you received.

Name of Payer	Gross Amount Received

2024 INCOME TAX ORGANIZER

SALE OF PERSONAL RESIDENCE *(Provide closing statements on purchase and sale of residence.)*

Improvements/Additions:

Amounts

PURCHASE OF PERSONAL RESIDENCE *(Provide closing statements on purchase of new residence.)*

Did you claim the First-time Homebuyer Credit? Yes ☐ No ☐

Is the credit subject to the 15-year repayment? Yes ☐ No ☐ If yes, amount paid in 2024 tax return _____

OTHER INCOME *(Please enclose 1099 Forms and Schedule K-1's and/or enter amounts below)*

Amount		Amount	
Commissions and Fees		Disability (may qualify for exclusion)	
Prizes and Awards		Social Security Benefits (1099 SSA)	
Alimony Received		Lump Sum Distribution from Pension/Profit Sharing Plans	
Tax Refunds (State and Local)		Amount of IRA or Pension Rollover	
Unemployment Compensation		Other	
Gambling Winnings (W2-G)			

STOCK, VIRTUAL CURRENCY AND PROPERTY SALES - *At any time during 2024, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? (Please enclose broker statements. Form 1099-B, or Real Estate transaction papers.)*

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

VIRTUAL CURRENCY SOLD AND/OR MINING OF VIRTUAL CURRENCY

Description of Property	Date Acquired	Date Disposed	Proceeds	Cost Basis

2024 INCOME TAX ORGANIZER

RENTAL AND ROYALTY INCOME AND DEDUCTIONS

Did you make any payments of \$600 or more for services in 2024?

Yes ☐ No ☐

If yes, did you or will you file all required Forms 1099?

Yes ☐ No ☐

Did you actively participate in the operation of the rental property during the year?

Yes ☐ No ☐

	<u>Property A</u>	<u>Property B</u>	<u>Property C</u>
Type of Property			
Property Location			
Rental Income			
Royalty Income			
Advertising			
Auto and Travel			
Cleaning and Maintenance			
Commissions			
Insurance			
Professional Fees			
Management Fees			
Mortgage Interest Paid			
Repairs			
Supplies			
Taxes			
Utilities			
Any Improvements			
Any Assets Purchased			
Any Disposed Assets			

DEDUCTIONS – MEDICAL AND DENTAL EXPENSES

List All Expenses

Un-Reimbursed
Amount

Prescription medicines and drugs (prescription only)	
Doctors and Dentists	
Hospitals and nursing homes	
Insurance Premiums You Paid for Medical and Dental Care	
Transportation Expense or Vehicle Miles for Medical Purposes	
Self-Employed Health Insurance Premiums	
Other (List below - including hearing aids, dentures, eyeglasses, braces, wheelchairs, etc.)	

DEDUCTIONS – TAXES

Amount

Real Estate Tax paid in 2024	
Personal Property Tax	
Automobile Tags	
Sales tax on major items (auto, boat, home improvements, etc.)	
Other	

2024 INCOME TAX ORGANIZER

DEDUCTIONS – INTEREST

	Amount
Home Mortgage Interest paid to Financial Institutions (Form 1098)	
Origination Date:	
Beginning Balance:	
Ending Balance:	
Home Mortgage Interest paid to Individuals (show name and address)	
Investment Interest	
Student Loan Interest	
Other	

DEDUCTIONS – CONTRIBUTIONS

(Provide written acknowledgment for any donation of \$250 or more for both Cash and Non-Cash Contributions)

	Amount
Cash Contributions -	
Non-Cash Contributions -	

DEDUCTIONS – MISCELLANEOUS

* Miscellaneous deductions no longer deductible for Federal but deductible for California purposes.

	Amount
Alimony Paid (list recipient's name, SSN, and Agreement Date)	
Forfeited Interest Penalty for Premature Withdrawal	
Employment Firm Fees	
Teachers – Classroom Supplies and Expenses	
Tax Return Preparation Fees	
Legal Fees (if for income protection)	
Investment Expenses	
Safe Deposit Box	
Gambling losses	
Other	

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DEDUCTIONS - UNREIMBURSED EMPLOYEE EXPENSES

**Unreimbursed employee expenses on Schedule A no longer deductible for Federal but deductible for California.*

Business Gifts (<i>Limited to \$25 each</i>)		Small Tools	
Business Publications		Supplies	
Education and Seminars		Telephone	
Meals & Entertainment		Uniforms	
Professional Dues/Fees		Other	

SCHEDULE C BUSINESS EXPENSES

	Amount		Amount
Advertising		Payroll Service	
Bad Debts		Payroll Taxes	
Business Gifts (<i>Limited to \$25 each</i>)		Pension / Profit Sharing Plans	
Car and Truck Expenses		Rent or Lease:	
Commissions and fees		Machinery & Equipment	
Consulting Expenses		Other (Vehicles, etc.)	
Depreciation		Other Business Property	
Employee Benefit Program		Repairs & Maintenance	
Freight, Trucking		Storage, Warehousing	
Gasoline, Fuel, Oil		Supplies	
Insurance		Taxes	
Interest		Telephone	
Cost of Goods Sold:		Travel	
Inventory (Beginning of Year)		Utilities	
Purchases of Goods		Wages	
Inventory (End of Year)		Other	
Licenses and Permits		Any Purchased Assets	
Legal and Professional Services		Any Disposed Assets	
Meals & Entertainment			
Office Expenses		Self-employed Health Insurance Premiums	

2024 INCOME TAX ORGANIZER

BUSINESS INCOME & EXPENSES (Schedule C) Taxpayer ☐ Spouse ☐ Both ☐

Did you make any payments of \$600 or more for services in 2024? Yes ☐ No ☐

If yes, did you or will you file all required Forms 1099? Yes ☐ No ☐

INCOME

Amount

Merchant card & third-party payments	

Main Product or Principal Activity

AUTOMOBILE EXPENSES – SCHEDULE C ONLY

Mileage (IRS requires mileage log which includes the business purpose and who you are meeting with. IRS may request for repair invoices to determine odometer readings.) **Commuting mileage must not be included.**

<u>Vehicle Description</u>	<u>Date Placed in Service</u>	<u>Total Miles Driven in 2024</u>	<u>Business Miles</u>	<u>Average Daily Commute</u>	<u>Total other Personal Miles</u>

Actual Expenses

<u>Gas</u>	<u>Repairs</u>	<u>Insurance</u>	<u>Lease Payments</u>	<u>Interest</u>	<u>Other</u>

BUSINESS USE OF HOME – SCHEDULE C ONLY

Description of work done in home office _____

Total area of home _____ Total area of home used for business _____

Simplified Method: Deduction of \$5 per square foot of home used for business (maximum 300 square feet)

Direct Costs
(Benefit only business
portion)

Indirect Costs

Home Insurance		
Mortgage Interest		
Rent		
Repairs and Maintenance		
Utilities		
Other		
<input type="checkbox"/> Elect to use Simplified Method		

2024 INCOME TAX ORGANIZER

COLLEGE TUITION *Please provide form 1098-T & fees but not books, room, or board)

Name of Student	Relationship	Classification (Circle)	Amount Paid
		Fr <input type="checkbox"/> So <input type="checkbox"/> Jr <input type="checkbox"/> Sr <input type="checkbox"/> Other <input type="checkbox"/>	
		Fr <input type="checkbox"/> So <input type="checkbox"/> Jr <input type="checkbox"/> Sr <input type="checkbox"/> Other <input type="checkbox"/>	
		Fr <input type="checkbox"/> So <input type="checkbox"/> Jr <input type="checkbox"/> Sr <input type="checkbox"/> Other <input type="checkbox"/>	

IRA/SEP Contributions

Date Paid	Roth or Traditional	Taxpayer Amount	Spouse Amount

Estimated Taxes Paid

Federal		State	
Date Paid	Amount	Date Paid	Amount

Foreign Tax Information

Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you have any income from, or pay taxes to, a foreign country?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you receive a Schedule K-3 from a partnership or S corporation?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you have ownership in a foreign corporation at any time during the year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you own property in a foreign country?	Yes <input type="checkbox"/> No <input type="checkbox"/>

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HEALTH CARE COVERAGE QUESTIONNAIRE

Must list each person on your tax return	Indicate for each person if they had health care and which applies			
	For entire year	Less than 12 months	How many months	None at all

Did you receive any of the following IRS documents? If so, please attach.

Yes ☐ No ☐

Form 1095-A (Health Insurance Marketplace Statement)

Form 1095-B (Health Coverage)

Form 1095-C (Employer Provided Health Insurance Offer and Coverage)

Did you pay for health care coverage for anyone not listed above?

Yes ☐ No ☐

If you had coverage for any part of the year, where was the policy obtained?

Employer / Medicare / Medicaid / Marketplace (Exchange) / Other

If you did not have coverage for any part, or all of the year:

Answer YES if it applies to ANY member of the household.

Was your previous insurance policy cancelled?

Yes ☐ No ☐

Do you have exemption from the Marketplace (also called an Exchange)?

Yes ☐ No ☐

Was coverage offered by taxpayer's or spouse's employer?

Yes ☐ No ☐

Are you a member of a federally recognized Indian tribe?

Yes ☐ No ☐

Are you eligible for services through an Indian health care provider?

Yes ☐ No ☐

Are you a member of a health care sharing ministry?

Yes ☐ No ☐

Did you live in the United States for the entire year?

Yes ☐ No ☐

Are you enrolled in TRICARE?

Yes ☐ No ☐

Did you apply for CHIP coverage?

Yes ☐ No ☐

Do any of the following apply to you? Do not indicate which one

Yes ☐ No ☐

- Became homeless
- Evicted in the past six months, or facing eviction or foreclosure
- Received a shut-off notice from a utility company
- Recently experienced domestic violence
- Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in a substantial damage to your property
- Filed for bankruptcy in the last six months
- Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt
- Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member
- Recently experienced the death of a close family member
- Your individual insurance plan was cancelled and you believe other Marketplace plans are unaffordable

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MISCELLANEOUS QUESTIONS *(Provide details for any "Yes" response.)*

YES NO PERSONAL INFORMATION

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did any adoption occur in your family during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return for 2024? |

YES NO DEPENDENTS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2024? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 or full-time students under age 24, with interest and dividend income in excess of \$1,050, or total investment income in excess of \$2,100? |

YES NO INCOME

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse or your dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any foreign income or pay any foreign taxes? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive income from any legal proceedings, cancellation of student loans or other indebtedness during the year? |

YES NO PURCHASES, SALES, VIRTUAL CURRENCY AND DEBT

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S Corporation, trust or REMIC? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell stocks, bonds or other investment property in 2024? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase or sell any virtual currency in 2024? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell or refinance your principal home or second home, or did you take a home equity loan? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase any residential energy-efficient, solar energy, wind energy, geothermal, or fuel cell property or improvements? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase a new alternative motor vehicle (hybrid, advanced lean burn, fuel cell, plug-in)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any debts cancelled or forgiven? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did anyone owe you money which had become uncollectible? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any outstanding child or spousal support payments or federal debt? |

YES NO RETIREMENT PLANS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan), etc.? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan), etc? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan to another retirement plan? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional, SEP, or SIMPLE IRA to Roth IRA? |

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YES	NO	EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, a university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	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)?
<input type="checkbox"/>	<input type="checkbox"/>	Did anyone in your household attend a post-secondary school during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
<input type="checkbox"/>	<input type="checkbox"/>	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.
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive forgiveness on a qualifying federal student loan?
YES	NO	ITEMIZED DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have a balance borrowed against a home (equity line of credit) in excess of \$100,000 or total mortgage indebtedness in excess of \$750,000? (If it is, please provide the principal balances as of 1/1/2024 and 12/31/2024).
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
YES	NO	ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2023 taxes to your 2024 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2025 taxable income and withholdings to be different from 2024?
YES	NO	MISCELLANEOUS
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to electronically file your tax return?
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	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, or other financial account?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of an account holder? Or, 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?
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur moving expenses due to a change of employment?
<input type="checkbox"/>	<input type="checkbox"/>	Did you engage the services of any household employees and paid \$1,900 or more?
<input type="checkbox"/>	<input type="checkbox"/>	Were you notified or audited by either the Internal Revenue Services or the State taxing agency?
<input type="checkbox"/>	<input type="checkbox"/>	Did you or your spouse make any gifts to an individual that total more than \$15,000, or any gifts to a trust?
<input type="checkbox"/>	<input type="checkbox"/>	If you or your spouse have self-employment income, did you pay any health insurance premiums of long-term care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	Do you have records to support travel, entertainment or gift expenses?
<input type="checkbox"/>	<input type="checkbox"/>	Do you currently have a bank account in a foreign country?

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TAX RETURN PREPARATION

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

By your signature below, you understand and agree that you are responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to us for purposes of this engagement. You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign the e-file authorization forms, or sign and submit your income tax returns directly to the appropriate taxing authorities. You agree that our firm is not responsible for a taxing authority's disallowance of deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

The law provides for a penalty to be imposed where a taxpayer makes a substantial understatement of their tax liability. For individual taxpayers, a substantial understatement exists when the understatement for the year exceeds the greater of 10% of the tax required to be shown on the return or \$5,000. The penalty is 20% of the tax underpayment. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement based on substantial authority or (2) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purpose of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issue in your returns.

We must receive all information to prepare your returns by March 5, 2025, to ensure that your returns will be completed by April 15, 2025. If we have not received all of your information by March 5, 2025, we cannot guarantee that your returns will be completed before the deadline. If we are unable to complete the returns, we will assume that you want us to prepare an extension of time to file your returns; however, you will need to provide us with an authorization before we can file the extension on your behalf. You should keep in mind that this would be an extension of time to file the returns; however, any tax estimated to be due would need to be paid with the extension request. We assume no liability for late filing or late payment penalties.

You are confirming that you will furnish us with all the information required for preparing the returns. This includes, but is not limited to, providing us with the information necessary to identify (1) all states and foreign countries in which you "reside" (even on a temporary basis), "do business" or derive income (directly or indirectly) and (2) the extent of business operations in each relevant state and/or country. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional information. You should retain all the documents, books, and records that form the basis of your income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority. If you have any questions as to the type of records required, please ask us for advice in that regard.

Taxing authorities now require us to electronically file all federal and California state individual income tax returns ("e-filing"). However, you do have the right to "opt out" of the e-filing program. Please notify our firm immediately should you desire not to have your returns e-filed so that we may provide you with the form(s) necessary for opting out of the e-file program. Please note that unless you notify us of your desire to not e-file your returns, we will prepare your returns to be e-filed.

Although e-filing requires both you and our firm to complete additional steps, the same filing deadlines will apply. You must therefore ensure that you complete the additional requirements well before the due dates in order for our firm to be able to timely transmit your returns. We will provide you with a paper copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with a signed authorization indicating that you have reviewed the returns and that, to the best of your knowledge, you feel they are correct. We cannot transmit the returns to the taxing authorities until we have the signed authorization. Therefore, if you have not provided our firm with your signed authorization by April 15, we will place your returns on extension, even though they might already have been completed.

With the rapid fluctuation in value of virtual currencies and the ability to trade Bitcoin futures, the IRS is placing special scrutiny on these transactions. For example, the IRS has begun a letter campaign to taxpayers with known virtual currency holdings who may not have properly reported the transactions. The letters are: Letter 6174-A, Letter 6174, and Letter 6173. Let us know if you received one of these letters.

In general, here are some things to keep in mind:

- The IRS has determined that virtual currency is treated as property, not currency;
- For taxpayers who have held a virtual currency for more than a year, the gain will qualify for capital gains rates. Conversely, those with capital losses are subject to the \$3,000 capital loss limitation;

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- Wages paid to employees and payments made to independent contractors using virtual currency are taxable to the employee/worker;
- Taxpayers who “mine” the virtual currency must include in gross income the fair market value of the currency on the date it is mined. If the taxpayer is in the trade or business of mining currency and is not considered an employee, then the “mining” income is subject to self-employment taxes; and
- Taxpayers who receive virtual currency through an “airdrop” must include the value of the currency received in their income on the date of the airdrop.

Please advise us whether you have mined, bought, sold, sent, or received any virtual currencies in the last few years. This includes spending virtual currency to make a purchase, because this can trigger a reportable gain or loss. Every time bitcoin is used for a purchase you must compute the gain based on the transaction.

PRIVACY POLICY

The nature of our work requires us to collect certain non-public information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

It is our policy to keep records related to this engagement for 7 years. However, Rivera, Jamjian & Associates, LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Rivera, Jamjian & Associates, LLP does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. By evidence of your signature on this page, we have your permission to disclose your personal information to a third party without further notice, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Our firm may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. Our firm employs measures in the use of facsimile machines and computer technology designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, our firm recognizes and accepts that we have no control over the unauthorized interception of these communications once they have been sent.

In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation.

Finally, please note that although our firm will use our best efforts to ensure that your returns are successfully transmitted to the appropriate taxing authorities, we will not be financially responsible for electronic transmission or other errors arising after your return has been successfully submitted from our office. Also, any electronic payments prepared by our firm on your behalf you agree to indemnify the firm of any input error, electronic error or banking errors on penalties and interest assessed by the taxing authority.

CONTACT US

There are many events that occur during the year that can affect your tax situation. Preparation of your return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Significant change in income or deductions
- Job change
- Marriage, Divorce or Separation
- Attainment of age 59^{1/2} or 70^{1/2}
- Sale or purchase of a business

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- Sale or purchase of a residence or other real estate
- Retirement
- Notice from IRS or other revenue department
- Self-employment
- Charitable contributions of property in excess of \$5,000

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I have reviewed and will keep all required backup documentation related to the information provided on this tax organizer and will make it available upon audit, if applicable. Please note that you are affirming to Rivera, Jamjian & Associates, LLP your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning your signed engagement letter to our firm, returning your income tax information to us for use in the preparation of your returns, the submission of the tax returns we have prepared for you to the taxing authorities, or the payment of our return preparation fees. If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us.

Signature _____ Print Name _____ Date _____

Signature _____ Print Name _____ Date _____