

2023 COMPLIANCE QUESTIONNAIRE

This questionnaire is provided to highlight important tax compliance issues that require a response from us on your tax return. Answering these questions on the tax forms is providing information under penalties of perjury.

ISSUING OF FORMS 1099

If you own a business, you should already be familiar with the requirement to issue Form 1099-MISC to independent contractors that you pay for their **services** of \$600 or more during the calendar year. We are required to answer the following questions on your tax returns:

1. Did you make any payments in 2023 that would require you to file Form 1099?

Yes No N/A

2. If "Yes," did you or will you file all required Forms 1099?

Yes No

FOREIGN ASSETS

Did you have any assets located outside the United States on 12/31/2023 or *at any time* during 2023?

Yes No

If the answer to the above question is "No" skip questions 1 & 2 and proceed to Virtual Currency.

1. If your filing status is **single**, **head of household**, or **married filing separately**, please answer the questions below.

a. Was the combined Fair Market Value of all assets **located in a foreign country** more than \$50,000 on 12/31/2023?

Yes No

b. Was the combined Fair Market Value of all assets **located in a foreign country** more than \$75,000 *at any time* during the taxable year of 2023?

Yes No

2. If your filing status is **married filing jointly**, please answer questions below.

a. Was the combined Fair Market Value of all assets **located in a foreign country** more than \$100,000 on 12/31/2023?

Yes No

b. Was the combined Fair Market Value of all assets **located in a foreign country** more than \$150,000 *at any time* during the taxable year of 2023?

Yes No

VIRTUAL CURRENCY

At any time during 2023, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

Yes No

HEALTH INSURANCE

California residents must maintain monthly minimum essential health care coverage for themselves, their spouses/RDPs, and their dependents. Anyone claiming a child or other individual as a dependent is responsible for providing coverage for the dependent. If you received any health insurance subsidy, you must disclose this to us and provide from 1095-B or C.

1. Were you, your spouse, and dependents covered for the **entire** 2023 calendar year with health care coverage?

Yes No

2. During the calendar year 2023, were you, your spouse or any of your dependents insured through Covered California? If yes, please provide a copy of Form 1095-A or CA Form 3895.

Yes No

USE TAX

Did you make any purchase(s) subject to Use Tax?

Yes No

Please use lines below to explain any issues

IRS IDENTITY PROTECTION PIN

Have you or your spouse been issued a PIN number by the IRS? If so, we will need a copy of the letter and driver's license.
 Yes No

DIRECT DEPOSIT VERIFICATION

- 1. Did you opt for direct deposit on your 2022 return? If yes, is the bank information still current?
 Yes No
- 2. Is this a joint account? Yes No

DEPENDENTS

1. What is your marital status Single _____ Married _____

2. Are you claiming any children on your return? **If no, skip to the signature line.**
 Yes No

3. If you are single, or married filing separate, did the child reside with you for the entire year?
 Yes No

If no, how many months did they reside with you? _____

Are you the custodial parent? Yes No

If no, do you have a signed IRS Form 8332? (Release of Claim by Custodial Parent)
 Yes No

Can anyone other than you claim the child as a dependent?
 Yes No

4. We are now required to obtain documentation for every child and dependent being claimed.

Please provide a copy of **one** of the following for **each** dependent: (This document **must** be dated in 2023 & show the dependent's name at your home address.)

- Report card School/daycare records Doctor's Statement Medical insurance

Signature

Date

Print Name

If the information provided above is inaccurate in any manner, you will be subject to penalties.