**TAX QUESTIONNAIRE FOR U.S. RESIDENTS**

**Kauffman Nelson LLP, CPA’s**

Indicate with year this is for if not 2023 - \_\_\_\_\_\_\_\_\_\_\_\_

*Please feel free to attach additional sheets for any items. This can be filled out in MS word or by hand.*

|  |  |  |
| --- | --- | --- |
|  | **PRIMARY TAXPAYER** | **SPOUSE** |
| Name |  |  |
| Social Security Number |  |  |
| Occupation |  |  |
| Date of Birth |  |  |

Did your marital status change this year? \_\_\_\_\_\_Yes \_\_\_\_\_\_ No - If yes, provide details \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If the IRS sent you info relating to an Identity Protection PIN “IP PIN” please send us the information. It is an alternative number to a SSN that the IRS has issued in certain cases. If you are not familiar with this, you do likely not have one and no action is required.

**CONTACT INFORMATION**

Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone Number(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

E-mail Address(es) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**DEPENDENTS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name | Relationship | SSN (if not on prior year return) | Date of Birth | Number of months living in your home |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

Please let us know if any of the following: Dependent did not live with you, is married, has income, is not a US citizen or green card holder, or lives with another parent.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**INCOME DURING 2023**

**WAGE/SALARY INCOME (Please provide copies of all W-2’s)**

1. Employer Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Circle One: Primary Taxpayer Spouse

Total Wages (Box 1 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Federal Income Tax Withheld (Box 2 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

State Income Tax Withheld (Box 17 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Employer Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Circle One: Primary Taxpayer Spouse

Total Wages (Box 1 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Federal Income Tax Withheld (Box 2 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

State Income Tax Withheld (Box 17 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**INTEREST INCOME:**

 Name of Bank/Payor \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Interest Income Rec’d \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Name of Bank/Payor \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Interest Income Rec’d \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Name of Bank/Payor \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Interest Income Rec’d \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**DIVIDEND INCOME** (include 1099’s if tax was withheld):

|  |  |  |  |
| --- | --- | --- | --- |
| Description/Payor | Ordinary Dividend (Box 1A of 1099) | Qualified Portion(Box 1B of 1099) | Capital Gain Distribution (Box 2A of 1099) |
|  | $ | $ | $ |
|  | $ | $ | $ |
|  | $ | $ | $ |

If there were foreign taxes withheld from any please provide further information.

**CAPITAL GAINS – NOTE:** Please provide us with the realized gain/loss report from your broker for in order to comply with new IRS filing requirements.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Date acquired | Date Sold | Sales price | Original cost plus purchase expenses |
|  |  |  | $ | $ |
|  |  |  | $ | $ |
|  |  |  | $ | $ |

If there were foreign taxes paid on or U.S. taxes withheld from these transactions let us know.

**OTHER INCOME:** (for instance, state tax refunds, director’s fees, retirement, social security, alimony received, partnership income, gambling winnings, etc.):

|  |  |  |  |
| --- | --- | --- | --- |
| Description/Payor | Amount of income | Tax withheld from this income | Explanation |
|  | $ | $ |  |
|  | $ | $ |  |
|  | $ | $ |  |

If taxes were withheld from this income, please attach the 1099 or similar statement.

|  |  |  |  |
| --- | --- | --- | --- |
| **OTHER QUESTIONS** | **YES** | **NO** | **EXPLANATION/ADDITIONAL INFO.** |
| 1. Did you move in 2023?
 |  |  |  |
| 1. Did you sell any property in 2023?
 |  |  |  |
| 1. Did you purchase a home in 2023?
 |  |  |  |
| 1. Did you or your spouse have self-employment income or work as an independent contractor in 2023? If so, please attach statement showing 2023 income and expenses or ask for our Self-Employment Questionnaire.
 |  |  |  |
| 1. Do you have any rental properties? If so, please attach statement showing 2023 income and expenses or ask for our Rental Property Questionnaire.
 |  |  |  |
| 1. IMPORTANT: Did you have any foreign (non-US) bank accounts, foreign corporations, foreign trusts, foreign mutual funds not part of your U.S. brokerage account, or any foreign financial assets, etc? If yes, please explain. Let us know if you have questions.
 |  |  |  |
| 1. Did you pay any alimony?
 |  |  |  |
| 1. Did you have any mortgage debt forgiven?
 |  |  |  |

**DEDUCTIONS DURING 2023**

|  |  |
| --- | --- |
| 1. Mortgage Interest:
 | CHECK APPLICABLE BOXES |
| Name of Bank | Interest Paid | Principal Residence | Home Equity Loan | Secondary Residence |
|  | $ |  |  |  |
|  | $ |  |  |  |

1. Did you refinance your mortgage this year? \_\_\_\_\_\_\_\_ Yes \_\_\_\_\_\_\_\_\_ No
2. Real Estate/Property Taxes on your principal residence (if in CA please provide copy of bill): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. Real Estate/Property Taxes on other property (describe): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. Car Registration Taxes paid as part of your annual registration: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
5. Did you pay state taxes or receive any state tax refunds other than shown on your prior year return? \_\_\_\_\_\_\_\_Yes \_\_\_\_\_\_\_No If so, please indicate: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
6. Contributions to Charities: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Medical Expenses (including insurance premiums): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Please note a benefit is only obtained if your expenses exceed a percentage of your gross income)
2. Did you contribute to an IRA/Roth IRA or similar plan (do not include 401(K))? \_\_\_\_\_\_ Yes \_\_\_\_\_No

Please provide details: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Describe any residential energy improvements to your home (qualifying improvements can be found at: <http://www.irs.gov/pub/irs-pdf/f5695.pdf>): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Provide details of any higher education expenses or student loan interest paid (include who for): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. Did you pay childcare/daycare costs so your spouse could work or go to school? \_\_\_\_\_\_Yes \_\_\_\_\_No
4. Other deductions (please describe): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**AFFORDABLE HEALTH CARE ACT (MANDATORY HEALTH COVERAGE) – applies to 2014 and later years**

Did you and your dependents have US healthcare coverage for the 2023 calendar year? \_\_\_\_\_\_\_ Yes \_\_\_\_\_\_\_\_ No

Did you enroll in a qualified health plan offered through a “Marketplace” (i.e. State Health Care Exchange)? \_\_\_\_\_ Yes \_\_\_\_\_\_\_ No (This generally applies to those who are not working for a US employer)

If you received forms 1095-A, 1095-B, or 1095-C relating to Health Care Coverage please provide to us with this questionnaire.

If you received an exemption from health care coverage, or have heard you may qualify for one, please explain: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Did you make payments of estimated taxes to federal/state (i.e. quarterly payments)? If so, provide details:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If you would like any refund directly deposited to a bank account, please provide the following:

Routing # \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Account Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Circle one: Checking Savings

Please provide any additional information which may be relevant to your taxes or any questions you have:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**HAVE QUESTIONS OR NEED FURTHER INFORMATION?**

E-mail us at [kncpas@gmail.com](file:///D%3A%5CAppData%5CLocal%5CMicrosoft%5CWindows%5CTemporary%20Internet%20Files%5CContent.Outlook%5CAppData%5CLocal%5CMicrosoft%5CWindows%5CTemporary%20Internet%20Files%5CContent.Outlook%5C8WC3R4RO%5Ckncpas%40gmail.com). If you e-mail this form to us along with your prior year return we can reply with a fee quote for your approval and the return(s) can usually be prepared quickly. We ask for half the fee to begin the work and then the balance is due upon completion.   Our main U.S. phone numbers are (562) 342-3017 and (949) 481-4094. Secure e-faxes can be sent to (562) 653-4183. Scheduled calls are also available on Skype at dondnelson or charlesexpatcpa.

SUPPLEMENT FOR FOREIGN CITIZENS:

**IMPORTANT - ADDITIONAL FORMS WHICH MAY BE REQUIRED**

1. The IRS requires special forms be filed by any U.S. Taxpayer who owns all or part of a foreign corporation, foreign LLC (or equivalent), foreign LLP, foreign partnership, or foreign trust. If you fail to file these forms, you will be subject to substantial penalties if it is ever discovered that you should have filed those forms. Please indicate here if you are an owner of a foreign corporation or trust and we will send you an additional questionnaire for the information required to be reported in those forms.

Yes \_\_\_\_\_ No \_\_\_\_\_ If Yes, please describe: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. FOREIGN FINANCIAL ASSET REPORTING REQUIREMENT: There is a reporting requirement as part of your tax return (first instituted for the 2011 tax year) for individuals who have “Specified Foreign Financial Assets” in excess of certain levels. Specified Foreign Financial assets include the following:
* Deposit or Custodial accounts (such as bank accounts) at a foreign financial institution, including many retirement and pension accounts
* Any equity or debt interest in a foreign financial institution
* Other foreign investments such as stock issued by non-US persons, any interest in a foreign entity, and any financial instrument issued by a non-US person. (Foreign stock held directly)
* Foreign real estate is NOT a specified foreign financial asset and you do not have to count it, unless it is held in a trust or corporation.

IF YOUR TOTAL COMBINED FOREIGN FINANCIAL ASSETS (INCLUDING FOREIGN BANK ACCOUNTS) EXCEED THE FOLLOWING LEVELS THEN THIS FORM 8938 IS REQUIRED:

|  |  |  |
| --- | --- | --- |
| **Filing Situation** | **Value on last day of the tax year is at least this amount:** | **Or, at any time during the tax year, the value is greater than:** |
| Single or Married Filing Separate taxpayers living in the U.S. | $50,000 | $75,000 |
| Married Taxpayers filing jointly living in the U.S. | $100,000 | $150,000 |
| Taxpayers not filing jointly who are living outside the U.S. and would qualify for the foreign earned income exclusion | $200,000 | $300,000 |
| Married Taxpayers filing jointly who are living abroad and would qualify for the foreign earned income exclusion | $400,000 | $600,000 |

**This new requirement does not replace the foreign bank account filing requirement (described below). This is an additional requirement**. If you are subject to this requirement we may contact you for additional information. There can be severe civil and criminal penalties for non-filing of this form if necessary. More information about this form can be found here: <http://www.irs.gov/pub/irs-pdf/f8938.pdf> and <http://www.irs.gov/pub/irs-pdf/i8938.pdf>

Based on the above, do you have a requirement to file this form? Check one of the following:

 \_\_\_\_\_\_\_\_\_\_ Yes \_\_\_\_\_\_\_No \_\_\_\_\_\_I am not sure, contact me to discuss.

Please explain: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If your only specified foreign financial assets are foreign accounts check here: **\_\_\_\_\_\_\_** and complete the foreign bank account section below or provide us your completed foreign bank account form.

1. Are you a signatory on (or do you have) a foreign bank account, foreign investment account, or other foreign account whether you are the owner or not? \_\_\_\_\_\_\_\_ Yes \_\_\_\_\_\_\_\_\_ No
2. Did you have an ownership in a foreign bank account, and did the *combined amount* in all of your foreign bank and other financial accounts (including foreign pension accounts) ever equal or exceed the equivalent of US $10,000 at any point during the tax year? \_\_\_ Yes \_\_\_\_ No If yes, please complete the following information:

**NOTE**: Questions B and C relate to the Treasury form which requires reporting of foreign bank accounts (commonly referred to as the FBAR). This form is now known as FinCEN 114, and replaced the form previously known as Form TD F 90.22-1. This form is now required to be prepared and submitted on-line. **This form, if required, is filed separately from your tax return and you can complete it on your own.** We can prepare for your approval and electronically submit for you if you like **and** if you notify us in time. **We will assume you will take care of this requirement on your own unless you ask us to prepare this for you.** *This form must be received by the authorities no later than October 15* (for the 2023 form) or *you may incur severe penalties.* **Please contact us if you have any questions. You can prepare and submit the FinCEN 114 form at this website:** <http://bsaefiling.fincen.treas.gov/NoRegFBARFiler.html>

(make sure to keep a copy of what you submitted for your records as well as proof of acceptance).

**IMPORTANT: If you choose to prepare this form on your own check here \_\_\_\_\_\_\_ and provide us a copy when complete. If you would like us to complete the form for you, please fill in the information below:**

|  |  |
| --- | --- |
| Name of Bank or Institution | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Address of Bank incl. City, Country, Postcode |  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Account Number |  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Country of Account Location |  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Highest balance of account in USD during tax year (exchange rate to be used is as of Dec 31 –see below)) |   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Type of Account (securities, bank, pension) |   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Indicate if spouse is co-owner **or** list name, address, and SSN of co-owner if not spouse |   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  |   |

Also include the name of the owner of the account if you sign on the account and you or your spouse is not the owner.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**You can find the appropriate December 31 exchange rates at this website:** [**https://www.fiscal.treasury.gov/reports-statements/treasury-reporting-rates-exchange/historical.html**](https://www.fiscal.treasury.gov/reports-statements/treasury-reporting-rates-exchange/historical.html)

**If you are subject to the specified foreign financial requirement described in B above, we also need to know the following for each account:**

|  |  |
| --- | --- |
| Indicate if account opened or closed this year | Opened \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Closed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Highest value during the year in foreign currency (indicate currency) |   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  |

Please attach additional sheets with the above information for each of your foreign bank accounts, foreign savings accounts, foreign stock, foreign pension accounts, or financial accounts (this includes credit card accounts with credit balances). Foreign mortgage accounts are not subject to this requirement. You may also request we send you our foreign account questionnaire which allows for more accounts to be listed. Make sure to include all interest/dividend and other income from these accounts in the appropriate section of the questionnaire.

If you have questions about the Foreign Asset Form 8938 or the Foreign Bank Account Form, please feel free to ask us. More information about the requirements can be found here: <http://www.irs.gov/Businesses/Comparison-of-Form-8938-and-FBAR-Requirements>

NOTE: Some states are requesting the following:

*If you file state taxes – some states are requesting we input Driver’s License information for both Taxpayer and Spouse. If you want to send a photocopy of your US drivers’ license we can input information which may help expedite your refund. (or provide Driver’s License number, ID/DL state, ID issue date & ID exp. date).*

*Also, some states are asking if you made out of state purchases for which you did not pay sales tax (i.e. Amazon, Ebay). CA and NC are examples of states which ask us to ask our clients if there is any such “use tax” due for residents of those states and have places to add to the tax return. Please let us know if you made significant out of state purchases and feel this rule may affect you.*

*IMPORTANT: Please let us know the amount of any economic stimulus payment you received or were supposed to receive and please provide*  Notice 1444 Your Economic Impact Payment *if you received this form from the IRS.*

*ALSO: If you held or traded bitcoin or other virtual currency or cryptocurrency please let us know.*