**TAXPAYER INFORMATION 纳税人信息** ­

|  |  |  |
| --- | --- | --- |
|  | Taxpayer (TP) 纳税人 | Spouse (SP) 配偶 |
| First, Initial, Last Name 姓名 |  |  |
| SSN or ITIN 社安号或个人税号 |  |  |
| Date of Birth 出生日期 |  |  |
| Occupation 职业 |  |  |
| Telephone 电话 |  |  |
| E-mail 电子邮箱 |  |  |
| US Citizen or Green Card? 美国公民或绿卡 | □ Yes 是 □ No 否 | □ Yes 是 □ No 否 |
| Type of Visa / Nationality 签证类别 / 国籍 |  |  |
| Current Address 现居地址 |  |  |
| Mailing Address if different 邮寄地址，如不同 |  |  |

**DEPENDENT(S) 小孩和抚养者**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| First, Initial, Last Name  姓名 | SSN / ITIN  社安号或税号 | Date of Birth  出生日期 | Relationship  与你关系 | College Student?  大学生 | | Has Income? How much?  有收入？多少 | Childcare Expenses  托儿费用 |
|  |  |  |  |  | $ | | $ |
|  |  |  |  |  | $ | | $ |
|  |  |  |  |  | $ | | $ |
|  |  |  |  |  | $ | | $ |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Childcare Provider’s Name  托儿机构名称或姓名 | EIN / SSN  税号或社安号 | | Address  地址 | Telephone  电话 | Amount Paid 支付金额 |
|  |  |  | |  | $ |
|  |  |  | |  | $ |
|  |  |  | |  | $ |

**CHECKLIST OF FORMS & INFORMATION SEND TO US 勾选交给我们的信息表格和文件**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | W-2 Wage 工资年结 |  |  | 1095-A/B/C, Health Insurance 医疗保险凭证 |
|  | 1099-INT/OID, Interest Income 利息收入 |  |  | 1098, Mortgage Interest 房屋抵押贷款利息 |
|  | 1099-DIV, Dividend Income 股息收入 |  |  | 1098-E, Student Loan Interest 学生贷款利息 |
|  | 1099-B, Sales of Stock/Securities 股票证券买卖 |  |  | 1098-T, College Tuition 大学学费 |
|  | 1099-G, State Tax Refund 州退税 |  |  | 1099-SA, HSA Contribution 当年存入健康储蓄账户款项 |
|  | 1099-G, Unemployment Compensation 失业金 |  |  | IRA Contribution 当年存入个人退休账户款项 |
|  | 1099-R, Retirement Distribution 提取退休账户款项 |  |  | Keogh/SEP Contribution 当年存入 Keogh/SEP 款项 |
|  | 1099-SSA, Social Security 领取社保（养老金） |  |  | Health Insurance if Self-employed 自雇人士医保费 |
|  | 1099-C, Cancellation of Debts 债务取消 |  |  | Educator’s Expenses 教师费用（最多$300） |
|  | 099-MISC, Miscellaneous Income 杂项收入 |  |  | Adoption Expenses 收养小孩费用 |
|  | 1099-S, Sale of Real Property 出售房地产 |  |  | Residential Energy Installation 安装住宅节能 |
|  | W-2G, Gambling Income 赌博收入 |  |  | Electric Vehicle Purchase 购买电车 |
|  | Schedule K-1 from Pass-thru Entities 公司股东盈亏报表 |  |  | MCC Mortgage Interest 市府计划房贷利息 |
|  | 1042-S, Foreigner’s US Income 外国人在美国的收入 |  |  | Capital Loss Carryovers 以前资本亏损（提供过去税表） |
|  | Foreign Income (see Page 2) 美国人的海外收入 |  |  | Rental Loss Carryovers 以前出租亏损（提供过去税表）） |
|  | Self-employed Income & Expenses (see Page 3) 自雇收支 |  |  | Gave a Gift more than $17K 赠与他人超过一万七） |
|  | Rental Income & Expenses (see Page 4) 出租收支 |  |  | Received a foreign gift more than $100K 收到海外赠与超过十万 |
|  | Other 其他： |  |  | Owned 10% or more of CFC 持有海外控股公司股份 10%或以上 |

**ESTIMATED TAX PAID 预缴所得税已付**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 1st Payment by 04/15 | 2nd Payment by 06/15 | 3rd Payment by 09/15 | 4th Payment by 01/15 |
| Federal 联邦 | $ | $ | $ | $ |
| State 州： | $ | $ | $ | $ |
| Date paid 支付日期 |  |  |  |  |

**ITEMIZED DEDUCTIONS 逐项扣除**

|  |  |  |  |
| --- | --- | --- | --- |
| If your total itemized deduction is more than the standard deduction ($27,700/MFJ, $ 20,800/HOH, or $ 13,850/Single for 2023), then fill out the following. If not, don’t bother. 如果您的逐项扣除总额超过标准扣除额（2023 年($27,700/夫妻合报，$20,800/单身户主， $13,850/单身），请填写以下费用。如果不超过，就不必填写了。 | | | |
| Home Mortgage Interest 自住房屋贷款利息 | $ | Charitable Contribution - Cash 现金慈善捐赠 | $ |
| Points of Mortgage/Refi 重贷降低利息费用 | $ | Charitable Contribution - Non-Cash 非现金慈善捐赠 | $ |
| home Property Tax 自住房屋地税 | $ | Medical Insurance & Expenses 医保费和医药费 | $ |
| Personal Property Tax 个人财产税，如车牌费 | $ | Gambling Loss up to Winnings 赌博赢后输回 | $ |
| State & Local Income Tax 州和地方所得税 | $ | Casualty & Theft Losses 灾害和盗窃损失 | $ |
| State Sales Tax 州销售税 | $ | Investment Interest 借钱投资利息 | $ |
| The following miscellaneous and job-related expenses (subject to 2% of AGI) are no longer deductible on the Federal return. However, certain states may still allow these expenses as an itemized deduction on the state return. They include California, Alabama, Arkansas, Hawaii, Iowa, Minnesota, New York, and Pennsylvania. 以下这些杂项和工作相关的费用（受限于调整后总收入的 2%）在联邦税表是不能够再作扣除。但是，在某些州税表上采用逐项扣除的 时候仍然是可作扣除的。这些州包括加州，阿拉巴马州，阿肯色州，夏威夷州，爱荷华州，明尼苏达州，纽约州和宾夕法尼亚州。 | | | |
| Tax Preparation Fee 报税费用 | $ | Union Dues 工会费 | $ |
| Home Equity Interest 自住房屋净值贷款利息 | $ | Uniforms 工作服 | $ |
| Investment Expenses 投资费用 | $ | Small Tools 工作小工具 | $ |
| Professional Dues & Fees 专业会员费 | $ | Other Job Expenses 其他工作费用： | $ |

**FOREIGN ACCOUNT / INTEREST / DIVIDEND 海外账户/利息/股息**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Account 1 账户一 | Account 2 账户二 | Account 3 账户三 |
| Ownership 账户属于谁 | □ TP □ SP □ Joint 共有 | □ TP □ SP □ Joint 共有 | □ TP □ SP □ Joint 共有 |
| Bank Name 银行名称 |  |  |  |
| Bank Address 银行地址 |  |  |  |
| Account No 账户号码 |  |  |  |
| Account Type 账户类别 | □ Bank Account 银行账户  □ Stock/Securities 股票证券  □ Other 其他： | □ Bank Account 银行账户  □ Stock/Securities 股票证券  □ Other 其他： | □ Bank Account 银行账户  □ Stock/Securities 股票证券  □ Other 其他： |
| Open in tax year? 报税年度开的 | □ Yes 是 □ No 否 | □ Yes 是 □ No 否 | □ Yes 是 □ No 否 |
| Closed in tax year? 报税年度关了 | □ Yes 是 □ No 否 | □ Yes 是 □ No 否 | □ Yes 是 □ No 否 |
| Currency 何种货币 |  |  |  |
| Maximum Value 最大值 Interest Earned 赚得利 |  |  |  |
| Interest Earned 赚得利息 |  |  |  |

**FOREIGN WAGES & OTHER INCOME 海外工资和其他收入**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| TP/SP 纳税人/配偶 | Employer/Payor 雇主或付款人名称 | Income Type 收入类别 | Currency 何种货币 | Amount 收入金额 | Tax Paid 海外所得税已付 |
| □ TP □ SP |  |  |  |  |  |
| □ TP □ SP |  |  |  |  |  |
| □ TP □ SP |  |  |  |  |  |
| □ TP □ SP |  |  |  |  |  |

**SALE OF FOREIGN ASSETS 出售海外财产（包括海外房屋，股票，公司股份等等）**

|  |  |  |  |
| --- | --- | --- | --- |
| Description 财产描述 | Asset 1 财产一 | Asset 2 财产二 | Asset 3 财产三 |
| Acquired Date 获得日期 |  |  |  |
| Date of Sale 出售日期 |  |  |  |
| Cost 成本 |  |  |  |
| Sale Price 出售价钱 |  |  |  |
| Currency 何种货币 |  |  |  |
| Tax Paid 已付海外所得税 |  |  |  |

**SELF-EMPLOYED INCOME & EXPENSES 自雇或个人生意收支（包括海外自雇收支）**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| This business is belonging to 该生意属于: □ Taxpayer (TP) 纳税人 □ Spouse (SP) 配偶 | | | | | | | | | | |
| Business Name 生意名称: | | | | | | | | | | |
| Business Address 生意地址: | | | | | |  | | | | |
| Business Activities 生意行业: | | | | | | Start Date 开始日期: | | | | |
| EIN 联邦税号, 如有: | | | | | | SOS No. 州税号，如有: | | | | |
| Gross Receipts or Sales includes 1099-MISC, 1099-K, and Cash 总收入或营业额，包括信用卡现金在内 | | | | | | | | | | $ |
| Purchases 货物购入成本 | | $ | | Inventory at beginning of year 年初存货 | | | | | | $ |
| Cost of labor 人工成本 | | $ | | Meetings 开会 | | | | | | $ |
| Accounting 会计费用 | | $ | | Miscellaneous 杂费 | | | | | | $ |
| Advertising 广告费用 | | $ | | Office expenses 办公室费用 | | | | | | $ |
| Bad debts 坏账 | | $ | | Outside services (1099-Misc) 外判服务 | | | | | | $ |
| Bank charges 银行手续费 | | $ | | Payroll processing expenses 发薪费用 | | | | | | $ |
| Bond premium 保证金保费 | | $ | | Pension plans 退休计划 | | | | | | $ |
| Cell phone 手提电话费 | | $ | | Permits & fees 许可证费用 | | | | | | $ |
| Commissions 佣金费用 | | $ | | Postage/shipping 邮寄费 | | | | | | $ |
| Consulting 咨询费用 | | $ | | Printing 印刷费用 | | | | | | $ |
| Collection cost 收帐费用 | | $ | | Recruiting 招聘费用 | | | | | | $ |
| Delivery 送货费用 | | $ | | Rent 租金费用 | | | | | | $ |
| Discounts 折扣 | | $ | | Repairs & maintenance 维修保养 | | | | | | $ |
| Dues & subscriptions 会费和订阅费 | | $ | | Salaries & wages 薪资费用 | | | | | | $ |
| Education & training 教育和培训费 | | $ | | Sales expenses 销售费用 | | | | | | $ |
| Employee benefit programs 员工福利 | | $ | | Security 保安费用 | | | | | | $ |
| Equipment rental 设备租赁 | | $ | | Software 软件费用 | | | | | | $ |
| Freight 运费 | | $ | | Supplies 材料（不包括上述货物购入） | | | | | | $ |
| Gifts 送礼 | | $ | | Taxes & Licenses 税和营业执照 | | | | | | $ |
| Insurance 商业保险 | | $ | | Telephone 电话费 | | | | | | $ |
| Interest expense 利息费用 | | $ | | Tools 小工具 | | | | | | $ |
| Internet 互联网 | | $ | | Travel 差旅费 | | | | | | $ |
| Laundry & Cleaning 洗衣费用 | | $ | | Uniforms 制服 | | | | | | $ |
| Legal & Professional 律师费 | | $ | | Utilities 水电垃圾费 | | | | | | $ |
| Marketing 市场推广 | | $ | | Other 其他: | | | | | | $ |
| Meals & Entertainment 用餐和娱乐 | | $ | |  | | | | | |  |
| **Auto Expenses 车辆费用** | | | | | | | | | | |
| Year/Make/Model 年份/车款: | | | | | Date placed in service 投入服务日期: | | | | | |
| Beginning year Odometer 年初里程表显示 | | | miles | | Gasoline/Oil 汽油费 | | | $ | | |
| End of year Odometer 年终里程表显示 | | | miles | | Insurance 保险费 | | | $ | | |
| Business Mileage 商业里程数 (65.5 cents) | | | miles | | Parking & tolls 停车过桥费 | | | $ | | |
| Commuting Mileage 通勤里程数 | | | miles | | Registration fees 车辆牌费 | | | $ | | |
| Personal Mileage 私人里程数 | | | miles | | Repairs 维修费 | | | $ | | |
| **Home Office 家里办公室** | | | | | | | | | | |
| Business use area 商业用途占用面积（平方尺） | | | Sq Ft | | Hours used for daycare 托儿用途小时 | | | | Hrs. | |
| Total area of home 房屋总面积（平方尺） | | | Sq Ft | | Total hours in year 整年小时 | | | | 8,766 Hrs. | |
| Mortgage interest\Rent 房贷利息\租金 | | | $ | | Utilities 水电垃圾费 | | | | $ | |
| Property taxes 地税 | | | $ | | Repairs & maintenance 维修保养 | | | | $ | |
| Insurance 保险 | | | $ | | Other 其他: | | | | $ | |
| Depreciation (provide purchase closing statement or previous tax return) 折旧（房屋购入成交文件或过去税表） | | | | | | | $ we calculate | | | |
| **Business Assets 商业财产 such as building, equipment, cars, furniture, computer 例如楼宇、设备、车辆、家具、电脑** | | | | | | | | | | |
| Assets purchased 购入财产 | Date purchased  购入日期 | | | | Date put in service  投入服务日期 | | | | Cost  成本 | |
|  |  | | | |  | | | | $ | |
|  |  | | | |  | | | | $ | |
| Assets sold 出售财产 | Date sold  出售日期 | | | | Date out of service  停止服务日期 | | | | Selling price  售价 | |
|  |  | | | |  | | | | $ | |
|  |  | | | |  | | | | $ | |

**RENTAL INCOME & EXPENSES 出租物业收支（包括海外出租物业收支）**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Property A 物业一 | Property B 物业二 | Property C 物业三 |
| Address 地址 |  |  |  |
| City/State/Zip Code 市/州/邮编 |  |  |  |
| Type 类别 | □ Residential 住宅  □ Commercial 商业楼宇 | □ Residential 住宅  □ Commercial 商业楼宇 | □ Residential 住宅  □ Commercial 商业楼宇 |
| Is the entire property rented out? 是否整栋房屋出租？ | □ Yes 是  □ No 否，Rented %出租占： % | □ Yes 是  □ No 否，Rented %出租占： % | □ Yes 是  □ No 否，Rented %出租占： % |
| Start date 出租开始日期 |  |  |  |
| Rents received 收到租金 | $ | $ | $ |
| Expenses 支出 | | | |
| Advertising 广告费 | $ | $ | $ |
| Auto & Travel 交通差旅费 | $ | $ | $ |
| Cleaning & maintenance 清洁费 | $ | $ | $ |
| Commissions 佣金 | $ | $ | $ |
| Insurance 保险费 | $ | $ | $ |
| Legal & Prof. Fee 律师专业费 | $ | $ | $ |
| Management Fee 管理费 | $ | $ | $ |
| Mortgage interest 房贷利息 | $ | $ | $ |
| Other interest 其他利息 | $ | $ | $ |
| Repairs 维修 | $ | $ | $ |
| Supplies 材料 | $ | $ | $ |
| Taxes 地税 | $ | $ | $ |
| Utilities 水电垃圾费 | $ | $ | $ |
| HOA Dues 物业费 | $ | $ | $ |
| Other 其他： |  |  |  |
| Capital Improvement and New Assets 房屋的改建或重大装修将被视为新财产作折旧按每年逐年来扣除。财产同时包括房屋，热水 器，空调装置，炉头，洗衣机，烘干机，家俱等等。 | | | |
| Asset 财产说明 |  |  |  |
| Cost 成本 | $ | $ | $ |
| Date in service 投入服务日期 |  |  |  |
|  | | | |
| Asset 财产说明 |  |  |  |
| Cost 成本 | $ | $ | $ |
| Date in service 投入服务日期 |  |  |  |
|  | | | |
| Asset 财产说明 |  |  |  |
| Cost 成本 | $ | $ | $ |
| Date in service 投入服务日期 |  |  |  |
| If this is your first year with our firm, please provide a depreciation schedule from previous tax returns for all property placed in service before this year. If this is the first rental year, please provide the purchase closing statement. 如果你是我们的新客户，请提供 所有物业在过去税表曾经作折旧的详细资料。如果物业是属于第一年出租，请提供购入时候的买卖成交文件（很多数字那张） | | | |

**US CITIZENS & RESIDENT ALIENS ABROAD 海外的美国公民和居民（绿卡者）**

|  |  |
| --- | --- |
| How many days did you stay abroad during the tax year? 你在报税年度在海外居住多少天？ | days |
| How many days did you stay in Maryland when you came back to the US? 你在回来美国在马里兰州停留多少天？ | days |

**DIRECT DEPOSIT & FUNDS TRANSFER 退税或交税直接转账**

|  |  |  |  |
| --- | --- | --- | --- |
| Bank Routing No. 银行代码： |  | Checking Account No. 支票账户号码： |  |

**REMARKS 备注**

|  |
| --- |
|  |
|  |
|  |

**Nonresident 非美国税法定义的居民**

Are you a resident or nonresident? 确定个人居民身份(是美国税法定义的居民或非居民)？

Were you (or your spouse if married) a citizen, a permanent resident (green card holder), or a professional worker with an H-1B, L1 visa for the entire year of 2023?

* If you have not been a resident for the current year and the prior year, please list your (and your spouse’s if married) complete visa (status) history in the format shown below:
* 20XX F1
* 20XX F1
* 20XX-01-01 - 20XX-09-30 F1
* 20XX-10-01 - 20XX-12-31 H1B

Note, Special benefit for married couples: if one spouse is a resident at the end of the year 2023, you and your nonresident spouse can elect to file jointly as resident.

* Which country are you a citizen of (China, India, or other countries)?
* If the status ever changed in the current year or a prior year, the date of change (MM/DD/YYYY). For example, “10/01/2023 from F1 to H1B.”
* How many days (including partial days) have you stayed in the US in 2023, 2022, and 2021 respectively? Do not count days when you were a nonresident with F or J visa. You can get your travel history outside the United States from the I94 Website and use the Days Calculator to compute days between two dates.
* Is the number of days in the US in 2023 consistent with the location information provided earlier?
* Have you applied for a green card (i.e. submitted I-140)?
* Have you received form 1042-S?
* Does any wage document include a treaty deduction (we cannot deduct twice)?
* [New client only] Did you file last year? If so, what form was used (1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ)? [New client only] In what years have you filed federal taxes claiming US-China tax treaty 20(c)? You do not need to answer the question if you have provided last year’s return.

**A Resident Received a Gift from a Nonresident**

* When a citizen or resident alien receives a gift1 exceeding $100,000 from a nonresident alien or from a group of related nonresident aliens, they are required to file Form 3520. However, no tax is due on this gift.

If you are a resident, please provide a list of dates and amounts of gifts.

For example: Date Description Amount

12/24/2023 Cash from Santa Claus $80,000

12/25/2023 Cash from Mrs. Claus $80,000

Total $160,000

**A Resident Given a Gift**

If you give a gift of more than the annual exclusion limit of $17,000 (2023), you must file Form 709. However, you do not have to pay gift tax unless your lifetime gifts exceed the lifetime gift tax limit of $12.92 million (2023). This is the total amount of money or property that you can give away during your lifetime without having to pay gift tax. Please provide: Last filed form 709. Donee’s name. Donne’s address. Relationship to the donor (if any). Description of gift. If the gift was of securities, give CUSIP no. If a closely held entity, give EIN. I hope this checklist helps you to prepare your tax documents.