

# 사무실 이전 안내

미국/한국 공인회계사  
미국/한국 세무사  
(한국 10년 + 미국 25년)

## 문주한 CPA

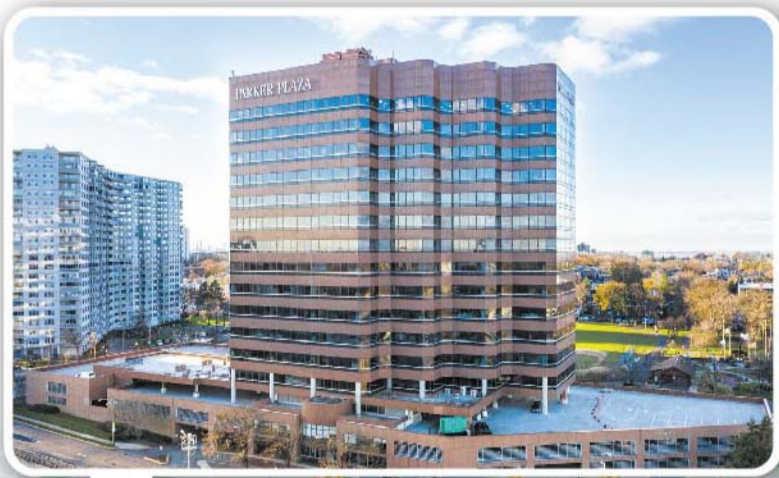
앞으로는 아래의 새 사무실에서  
더 잘 모시겠습니다.  
감사합니다.

### 뉴저지 (포트 리)

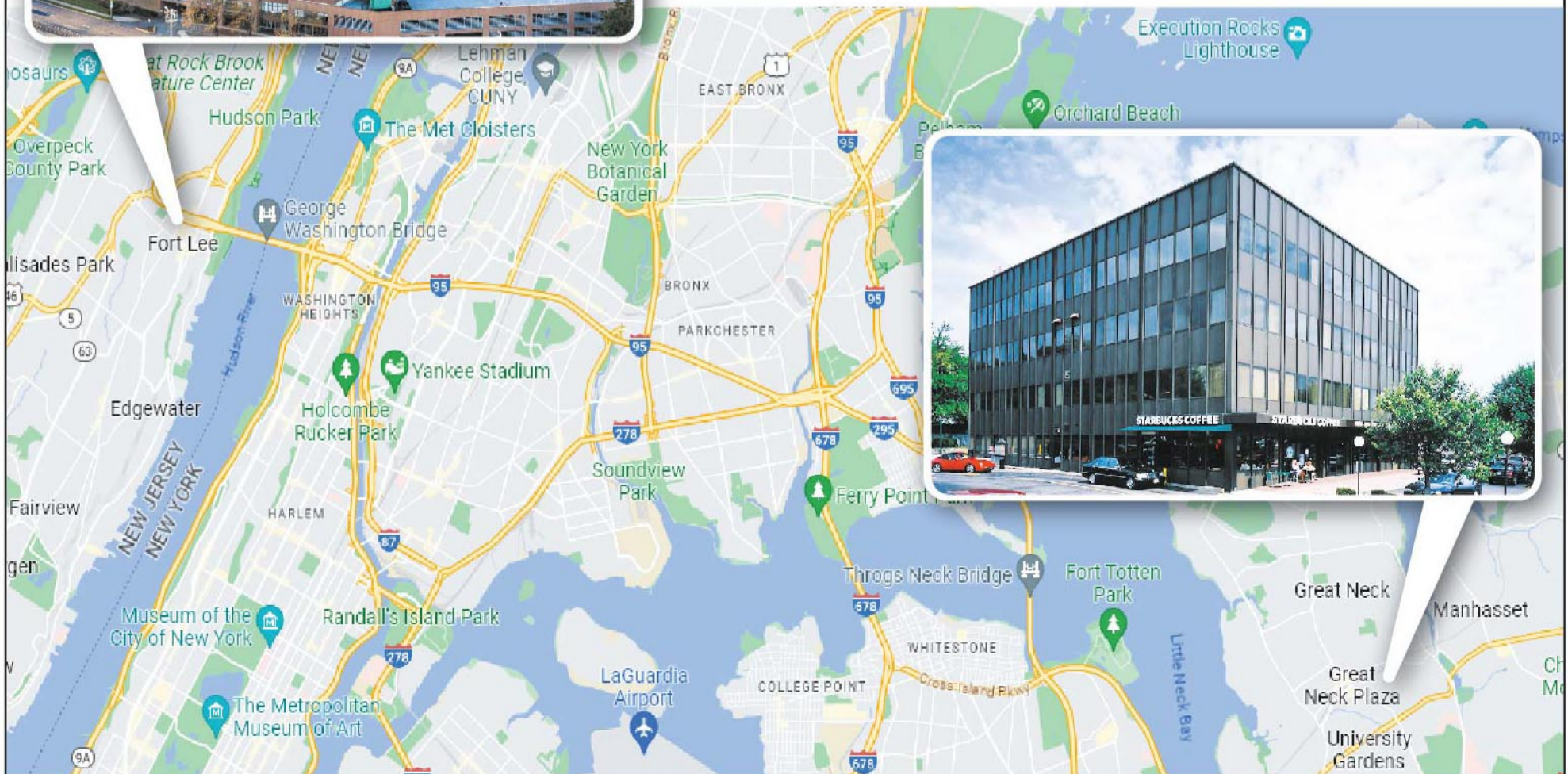
400 KELBY STREET #1905  
FORT LEE, NJ 07024  
(Parker Plaza 19층)

### 뉴욕 (그레이트 넥)

55 NORTHERN BLVD #401  
GREAT NECK, NY 11021  
(Starbucks 커피숍 4층,  
H-mart 한아름 옆)



[www.CPAmoon.com](http://www.CPAmoon.com)  
뉴저지 (201)690-1040  
뉴욕 (718)279-1234  
email : [moon@cpa.com](mailto:moon@cpa.com)



Tel (201)690-1040  
 (718)279-1234  
 Fax (516)494-3324  
 theCPAmoon@gmail.com  
 www.CPAmoon.com

NY : 55 Northern Blvd #401  
 Great Neck, NY 11021  
 NJ : 400 Kelby St #1905  
 Fort Lee, NJ 07632

**1. TAXPAYERS / SPOUSE INFORMATION**

Taxpayer	Name (English)	
	Name (Korean)	
	Social Security #	- -
	Date of Birth	/ / 19
	Occupation	
	Phone (Home/Work)	( ) -
	Phone (Cell)	( ) -
	E-mail	@
Spouse	Name (English)	
	Name (Korean)	
	Social Security #	- -
	Date of Birth	/ / 19
	Occupation	
	Phone (Home/Work)	( ) -
	Phone (Cell)	( ) -
	E-mail	@
Home Address		
Previous Address		

- You don't have to fill out any information that you have provided in previous year.
- Please provide the following information and documents
  - ◇ Moving date and expenses if moved in 2023 :
  - ◇ Driver license copy (front and back) if renewed or changed in 2023
  - ◇ Copy of Void check or bank info if changed in 2023
  - ◇ Credit/Debit card info if you want to pay CPA fee with your card
- If you have a new child please send us the birth certificate & social security card

## 2. DEPENDENTS

Relationship	<input type="checkbox"/> Son <input type="checkbox"/> Daughter <input type="checkbox"/> Parent <input type="checkbox"/> Sister <input type="checkbox"/> Brother <input type="checkbox"/> Grandchild <input type="checkbox"/> Step-child <input type="checkbox"/> <input type="checkbox"/>	
Name (English)		
Name (Korean)		
Social Security #	-   -	Disabled ?
Date of Birth	/   /	Yes   No
Occupation		
School / Grade		
Income		
Months lived at home		

Relationship	<input type="checkbox"/> Son <input type="checkbox"/> Daughter <input type="checkbox"/> Parent <input type="checkbox"/> Sister <input type="checkbox"/> Brother <input type="checkbox"/> Grandchild <input type="checkbox"/> Step-child <input type="checkbox"/> <input type="checkbox"/>	
Name (English)		
Name (Korean)		
Social Security #	-   -	Disabled ?
Date of Birth	/   /	Yes   No
Occupation		
School / Grade		
Income		
Months lived at home		

\* If you believe you may qualify for the **earned income (tax) credit**, please ask us for the EIC Questionnaire and submit the related documents, including US passport (or green card), doctors' letter, social security card, school/landlord's records/statement.

## 3. FILING STATUS

Filing Status	<input type="checkbox"/> Single	<input type="checkbox"/> Married filing separately	<input type="checkbox"/> Qualifying widow(er) spouse's date of death ____ / ____ / ____
	<input type="checkbox"/> Married filing jointly	<input type="checkbox"/> Head of household	
Tax Form	<input type="checkbox"/> 1040 <input type="checkbox"/> 1040-SR <input type="checkbox"/> 1040-NR		

#### 4. INCOME

Income Sources	Amount	Forms
Wages, Salaries, Tips		W-2
Commissions		1099-NEC
Interest Income		1099-INT, 1099-OID Seller Financed Mortgage
Dividend Income		1099-DIV
State Tax Refunds		1099-G
Capital Gain (R/E, Stock, etc)		Closing Statement, 1099-B, Brokerage Statement
Cryptocurrency		Brokerage Statement
Gambling / Lottery Winnings		W-2G, Loss Statement
Rental Income		Detailed information
S Corp. Partnership		Schedule K-1
Unemployment Benefits		1099-G (실업급여)
Sole Proprietorship		Bank Statements
LLC (single member)		Bank Statements
Pensions, IRA Distribution, Annuity		1099-R
Social Security Benefits		SSA-1099
529 Savings Plan Distributions		1099-Q
Alimony		
Paid Family Leave, Sick Leave		
Foreign Income		
Amazon Vendor (Online Sales)		1099-K
Debts Canceled / Forgiven		1099-C, 1099-A
Other Income		

#### 5. DEDUCTIONS, CREDIT

Traditional IRA Contributions	
Roth IRA Contributions	
Rollover (Traditional IRA → Roth IRA)	
Health Savings Account (HSA) Contributions	
SEP, SIMPLE and Qualified Plans (KEOGH)	
Student Loan Interest Statement (Form 1098-E)	
Child / Dependent Care Expenses (Day Care Center의 EIN, Babysitter's SSN)	

## 6. ITEMIZED DEDUCTIONS

Medical and dental expenses	Medical Expenses Paid	
	Health Insurance Premiums Paid	
Taxes paid	Sales tax for automobile purchase	
	Real estate taxes (residential)	
	Foreign income tax	
Interest paid	First Mortgage Interest (form 1098)	
	Second Mortgage Interest (form 1098)	
	Mortgage Insurance Premiums(PMI)	
Contributions	Donations, Religious Giving	
	Clothing, Vehicle, Household Items	
Living Expenses	Monthly Rent Paid	/ Month
	Monthly Home Mortgage Payments	/ Month
	Monthly Car Lease / Mortgage Paid	/ Month

## 7. HEALTH INSURANCE COVERAGE

	Have you had health care coverage in 2023?			
	check(✓) if whole year covered	check(✓) if less than whole year covered	check(✓) if none covered	Please circle any months that was NOT insured
taxpayer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1 2 3 4 5 6 7 8 9 10 11 12
spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1 2 3 4 5 6 7 8 9 10 11 12
child 1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1 2 3 4 5 6 7 8 9 10 11 12
child 2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1 2 3 4 5 6 7 8 9 10 11 12

- While the ACA penalty from the IRS no longer applies federally, many states still have a mandate and will assess a penalty for lack of coverage.
- If you were covered by **Obamacare** (ACA) during the 2023 please send us form 1095-A (Health Insurance Marketplace Statement).

## 8. COLLEGE TUITION

Student's Name		
College's Name		
College Address		
Full/Part, Under/Grad.		
Amount(Form 1098-T)		
<b>American Opportunity Tax Credit History</b>	2017 :	2017 :
	2018 :	2018 :
	2019 :	2019 :
	2020 :	2020 :
	2021 :	2021 :

- Please submit the Form 1098-T(Tuition Statement) along with the information.
- The amount spent on dormitory and foods are excluded

## 9. FOREIGN ASSETS(FBAR, FATCA)

		Taxpayer's	Spouse's
Bank Accounts	Max Balance		
	12/31 Balance		
Stocks, Bonds ..	Acquisition Cost		
	12/31 Market Value		
Real Estate	Acquisition Cost		
	12/31 Market Value		
	Rental Income		

- Please do not include domestic accounts and assets.

### 10. Questions related to Korea (overseas)

- Did you own shares in a Korean business last year?
- Did you receive a gift/inheritance from Korea last year?
- Did you sell real estate (including redevelopment and reconstruction) in Korea last year?
- Did you sell stocks, bonds, etc. in Korea last year?
- Will there be capital gains (including listed stocks) in Korea in the future?
- Are you considering reverse immigration to Korea after giving up your permanent residency/citizenship?
- If this is your first tax return or you came to the U.S. last year, your immigration records for the past 5 years

US ENTRY DATE	US DEPARTURE DATE	US ADDRESS	TYPE OF VISA HELD

### 11. ESTIMATED TAX PAYMENTS

Date	IRS	NY	NJ	
4/15/2023				
6/15/2023				
9/15/2023				
1/15/2024				
/ /				
/ /				
total				

- Compared to year 2023 income will your income be largely different in 2024?
- Are you aware of the Penalty(Estimated Tax Underpayment Penalty) that is applied for Tax Underpayment

### 12. BANK INFO

Bank name		Account holder	
Routing #		Account #	
Account type	<input type="checkbox"/> checking <input type="checkbox"/> savings <input type="checkbox"/>		

- account that you want to pay the tax or receive the tax refund
- Please send us a copy of a void check if the account has been changed from previous year

**13. STOCK, CRYPTO–CURRENCIES, NFTS TRANSACTIONS**

- At any time during 2023, did you receive, sell, send, exchange, or otherwise dispose of any financial interest in any Korean or foreign stocks? : Yes( ) / No( )
- At any time during 2023, did you receive, sell, send, exchange, or otherwise dispose of any financial interest in any virtual currency or NFT? : Yes( ) / No( )
- Have you owned more than 10% of foreign company's stock in 2023? : Yes( ) / No( )

**14. MISCELLANEOUS**

- estimated tax paid : please provide us with the details
- childcare : if you used day care center or baby sitter we need their name, address and the tax id (ssn or ein)
- use tax : if you purchased from out of state or foreign country and enough sales tax was not paid
- energy related : any purchases of an electronic vehicle or instalment of a solar panels at home.

The above information is true and correct, and I(we) understand that the information given on this questionnaire will be used to prepare my(our) 2023 tax returns. I(We) agree to hold this preparer harmless for any errors that they may make on my(our) tax returns. I(We) also understand that error on my(our) returns will cause a delay in the processing of the returns and the receipt of the refund, if any.

Signature by Taxpayer \_\_\_\_\_ / \_\_\_\_\_ / 2024

Signature by Spouse \_\_\_\_\_ / \_\_\_\_\_ / 2024