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## **ENGAGEMENT LETTER – 2023 TAX YEAR**

This letter and any attachments incorporated herein (collectively, “Agreement”) confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

### ***Engagement Objective and Scope***

We will prepare the following federal and state income tax returns for the year ended December 31, 2023:

- Form 1040 U.S. Individual Income Tax Return
- Form 500 Georgia Individual Income Tax Return

We will only prepare the tax returns identified above after we have received the requested information indicating your acceptance of this Agreement. We will rely upon the completeness and accuracy of the information and representations you provide to us to prepare your tax returns. We have not been engaged to and will not prepare financial statements or perform valuation of any kind. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above referenced tax returns solely to assist you with your tax filing obligations with the Internal Revenue Service (IRS) and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, including any entity or investment which may seek to evaluate your creditworthiness or financial strength. You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other complying with your tax filing obligations regardless of the nature of the claim, excepting claims arising from our gross negligence or intentional wrongful acts.

Our engagement does not include any procedures designed to detect errors, fraud, theft or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

To accept the firm's offer to perform services based upon the terms set forth in this Agreement, forward the completed tax organizer and other tax return information to us. By doing so, you are agreeing to be bound by the terms set forth in this agreement.

Our office limits in person visits. No one with symptoms or exposure to flu, COVID, or illness can enter the office. We have a mail drop in the door. We are available to meet by phone. We will pick up and deliver at your vehicle or by mail.

### ***CPA Firm Responsibilities***

It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a "reasonable tax return preparer" shall be based upon the following pronouncements:

- the Statements on Standards for Tax Services ("SSTS") issued by the American Institute of Certified Public Accountants ("AICPA");
- U.S. Treasury Department Circular 230 ("Circular 230"); and
- the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, "the Code").

As tax return preparers, these pronouncements also prohibit us from signing a tax return unless we have a reasonable belief that there is substantial authority for tax positions taken on the tax return, or we have a reasonable basis for tax return positions taken on the return which are disclosed as required by the Code. If you request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax, we will be unable to proceed. If you are unwilling to disclose a position where required or we conclude that your failure to disclose does not permit us to sign your tax return, we will be unable to proceed.

It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow with dependent child) as reflected in your income tax returns for last year. ***If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.***

Janet M. Bell, CPA, PC will not make any management decisions or perform management functions on your behalf.

### **Arguable positions**

If there are conflicting interpretations of tax law, or if tax law is unclear, we will explain the possible positions that may be taken in order for us to sign your return. We will follow the position you request,

provided it is consistent with our understanding of tax reference materials and our professional standards. Tax reference materials include, but are not limited to, the Code, Revenue Rulings, Revenue Procedures, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees you may incur to respond to the tax authority.

#### Confidentiality for filers of joint tax returns

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that any tax return information, including supporting documents provided to us, used in the preparation of your joint return, and any communications made to us by either of you in connection with the preparation of your joint return, may ultimately be shared with either spouse, without prior consent of the other.

#### Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. In the event we conclude that such services are necessary to prepare your tax returns, we will advise you in writing before services are performed and bill you for the required services. These services will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

#### Estimated tax payments

You may be required to make quarterly estimated tax payments in the tax jurisdictions noted in the *Engagement Objective and Scope* section of this Agreement. We will calculate these payments for the 2024 tax year based upon the information you provide to prepare your 2023 tax returns. Updating recommended quarterly estimated tax payments to more closely reflect your actual current year's income is not within the scope of this engagement, unless requested by you, and agreed to by us. These services will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

#### Tax planning services

Our engagement does not include tax advice which would impact future tax years. However, we may communicate potential tax strategies to you, and you may ask high-level questions of us. It is your responsibility to communicate to us, in writing, any interest in pursuing a tax strategy identified, or if you require more than a cursory response to your question. If we determine that assisting you with the implementation of any proposed tax strategy, or responding to your question requires additional research, analysis, discussion, or documentation, we will confirm our understanding with you in writing prior to proceeding.

We shall not be liable for any forgone tax or other benefits if you fail to advise us of your desire to investigate or pursue any tax strategy communicated to or by us. Any tax advice described in this paragraph and provided to you shall be governed by this Agreement and billed at our standard hourly rates.

### Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If you are contacted by a tax authority, either for an examination or other inquiry, you may request our assistance in responding.

### Third-party requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

### Tax advice

Any advice we may provide is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the applicable guidance contained in the SSTS.

### Reliance on others

There may be times when you engage another advisor to assist you. If you wish to take a tax position based upon the advice of another advisor, before we are able to sign your tax return, we must comply with the applicable provisions of the Code and the SSTS.

We will review the other advisor's work, including a written statement from the advisor describing the statutory basis for the position and the suggested disclosure standard to appropriately report the position. If additional research or disclosure is required, you agree to pay for the additional charges necessary to complete the disclosure or research.

Moreover, you understand that the IRS, state or local tax authority may disagree with the position taken on the return. If this occurs, you will be responsible for any additional tax, penalties and interest, as well as any related professional fees, you may incur.

If, after review of the work prepared by your other advisor, we determine that we are unable to sign the tax return, we will be unable to proceed.

### Substantial understatement penalties

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty for federal purposes, you must have substantial authority to support the tax treatment of the item challenged by the IRS or have a reasonable basis to support the tax treatment of the item and adequate disclosure of it. To fulfill the adequate disclosure requirement, you may be required to attach to your tax return a completed Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement, which discloses all relevant facts. Similar rules may apply at the state level.

You agree to advise us if you wish to disclose a tax treatment on your return. If you request our assistance in identifying or performing further research to ascertain if there is substantial authority for the proposed position to be taken on the tax item(s) in your returns, and we agree, we will confirm this engagement in a separate written agreement. You are responsible for contacting us if additional assistance is required.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach Form 8275 or Form 8275-R to your tax return for filing after we discuss the matter with you. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may be assessed. You will be responsible for these amounts, as well as any related professional fees, you may incur to defend the position taken.

### Aggressive tax strategies

Certain tax positions or strategies, while not currently identified as a reportable transaction by the IRS, may ultimately be determined to be so in the future. Consequently, you agree to advise us of any transaction you enter into that entitles you to disproportionate tax benefits (deductions, credits, or refunds), that generates significant income deferral or non-recognition, or that generates significant tax losses without corresponding cash impacts (“aggressive tax strategy”). If you fail to timely notify us, in writing, of any aggressive tax strategy you have entered into, you will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees.

### Reportable transactions

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, Reportable Transaction Disclosure Statement and, in some cases, extends the statute of limitations tax authorities have to contest any tax return claiming those tax positions. In general, reportable transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of “reportable transactions” is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

If you do not consent to a required disclosure, we may be unable to proceed.

### ***Client Responsibilities***

You acknowledge and agree that your failure to comply with the responsibilities enumerated in this section may result in economic or other loss to you, such as disallowance of tax deductions or credits claimed, additional tax, penalties or interest assessed against you, or loss of administrative rights. You agree to accept responsibility for any consequences of your failure to fulfill your responsibilities.

We will provide you with an income tax organizer to help you compile and document the information necessary to prepare your income tax returns. You are responsible for fully and accurately completing the income tax organizer, including any activities in which you engage outside of the U.S. or your home state.

### Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our records are not a substitute for yours. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of tax deductions due to inadequate documentation.

### Gift tax returns

The preparation of gift tax returns is not within the scope of this engagement. The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2023, is \$17,000. per taxpayer. You are responsible for informing us if you have made any transfer of value for which you did not receive full consideration, such as, but not limited to, those made in trust, forgiveness of debt, or the use of property for which no or below-market rent was charged.

### Gift received from foreign persons

The preparation of IRS Form 3520 is not within the scope of this engagement. If you transferred property to or received property from a foreign person or trust, or are a U.S. person who "owns" assets in a foreign trust, you may be required to file a separate IRS Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts* or Form 3520-A, *Annual Information Return of Foreign Trust with a U.S. Owner*. You are responsible for providing us with details of any cash, property, or value exchanged with foreign persons or trusts, or of ownership of foreign assets, including access to foreign bank or investment accounts.

### Personal expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities

### State and local filing obligations

You are responsible for fulfilling your filing obligations with any state or local tax authorities, including but not limited to, income, franchise, sales, use, and property taxes or abandoned and unclaimed property. The preparation of any state or local tax return not listed above is not within the scope of our engagement. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you. You will be responsible for tax due and penalties associated with the failure to file or untimely filing of any form for which we were not engaged to prepare.

### U.S. filing obligations related to foreign investments and activities

U.S. citizens and residents generally must report income and activities related to both domestic and foreign assets (worldwide income). You are responsible for fulfilling your filing obligations related to foreign activity where required. U.S. reporting requirements related to foreign activity are very complex. **Contact us immediately** if you have:

- Ownership of, investment in, or officer responsibilities for a corporation, partnership, or other business entity formed under the laws of another country;
- Fiduciary, grantor, or beneficiary relationships in connection with an entity formed under the laws of another country;
- Ownership of, signature authority over, or control over any financial account held in a financial institution located in another country;
- Citizenship or government-approved employment/visa status with a country other than the U.S. (including anyone in your immediate household, or your parents who live outside the U.S.);

- Transferred property, including cash, offshore either directly or through the purchase of or investment in an entity formed under the laws of another country;
- Received or have legally-recognizable rights to receive property, including cash, from a trust, business, or investment formed under the laws of another country or individual residing in another country;
- Conducted business with any entity or person physically located in another country, regardless of whether such business is for-profit, not for-profit, or informal/irregular;
- Received property, including cash, or income from a source outside of the U.S. which is not reported on a brokerage statement (such as a 1099-B or similar report); or
- Any other activity or economic arrangement which takes place outside of the U.S.

Based upon the information you provide, we will use this data to inform you of any additional filing requirements, which may include FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* (“FBAR”). The FBAR is not a tax return and its preparation is not within the scope of this engagement.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. You agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for tax due, penalties, and interest associated with the failure to file or untimely filing of any of these forms.

#### Foreign filing obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

#### Digital assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

#### Compensation and withholding compliance

If you or your business compensates individuals (including household employees) for services performed, there are various federal, state, and/or local filing requirements affecting payroll and income tax obligations of both payor and payee. We will not provide employment, labor, or immigration law advice to you as part of our engagement, including the classification of workers as employees or

independent contractors. You should seek the advice of an appropriate professional, such as an employment attorney, in order to address any classification or employment eligibility questions.

If our service to you includes preparation of Form 1040, Schedule H, we will rely on information provided by you to support your filings and we will not audit or otherwise verify the data you submit to us. You agree to indemnify and hold us harmless for any and all claims related to misclassification or improper eligibility of individuals whom you compensate for services, excepting claims arising from our gross negligence or intentional wrongful acts.

Further, you acknowledge it is your responsibility to both timely obtain and/or file any and all requisite regulatory forms related to payroll and withholding regardless of jurisdiction, and to maintain all necessary documentation to support those filings. Such forms may include, but are not limited to, Forms I-9, W-2, W-4, W-8, W-9, 941, 1042, 1096, 1099, and similar state forms. Some of these filings are due as early as January 31, 2024, and significant penalties may be assessed for late filing, non-filing, and filing of incorrect information. In some cases, penalties may also be assessed against responsible individuals, such as owners and officers, in their personal capacity.

Preparation of these forms is not within the scope of this engagement.

#### Ultimate responsibility

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to review and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically. For joint returns, both spouses must sign the e-file authorization in order to ensure its validity. We shall not be liable for any penalties or interest resulting from your failure to timely sign and return Form 8879 or state equivalents. We will not file an extension on your behalf if you fail to timely sign and return Form 8879 or state equivalents.

If we are unable to file your return(s) electronically, we will deliver to you a paper copy suitable for mailing to the taxing authorities. Once delivered to you, you bear full responsibility for reviewing the paper returns for accuracy, and either signing and timely filing them, along with any payments due, or notifying us of any issue which may need to be addressed prior to filing.

You have final responsibility for the payment of your taxes in whatever amount ultimately determined. If you choose, you may opt to have funds automatically withdrawn from a designated account and transmitted when your tax return is electronically filed. We will not transmit partial payments. It is your responsibility to provide us with correct account and routing numbers, to review this information for accuracy prior to submission of your return, and to ensure that sufficient funds are available at the time of payment. We shall have no liability for any tax due, penalties, interest, or overdraft charges which may result from your failure to ensure sufficient funds are available at the time of payment.

Once your return is complete (e-file acceptance or provision of a paper copy to you), we shall have no obligation to update your returns for subsequent legislative or administrative changes or future judicial interpretations under this Agreement.



### ***Timing of the Engagement***

We expect to begin our services upon receipt of the completed income tax organizer and all documents requested either in the organizer or by our office.

Our services will conclude:

- on the later of:
  - the latest date of electronic acceptance of your 2023 tax returns by the relevant tax authority; or
  - the date we deliver the paper copy of your returns to you
- upon written notification by either party that the Agreement is terminated; or
- one (1) year from the execution date of this Agreement, whichever comes first.

### ***Extensions of Time to File Tax Returns***

The original filing due dates for your tax returns are April 15, 2024 for Federal and Georgia. **The information needed to complete the tax returns must be received no later than March 12, 2024 so that most returns may be completed by the original filing due dates.**

It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an audit of your return and/or extend the statute of limitations to file a legal action. If we apply for an extension of time to file, you agree to hold our firm harmless from any consequences arising from any election waived. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

**To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing by March 12, 2024. Our firm will not file these applications unless we receive your express written authorization to file for an extension. In some cases, your signature may be needed on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.**

### ***Penalties and Interest Charges***

Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You will be responsible for the payment of any additional tax, penalties, and interest charges imposed by tax authorities.

### ***Professional Fees***

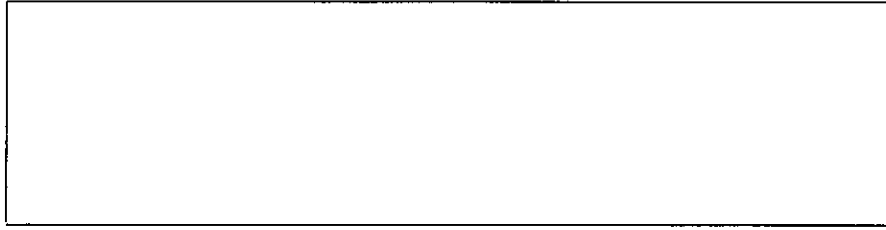
Our professional fee for the services is based upon the complexity of the expected work to be performed, our professional time and out-of-pocket expenses. Circumstances may arise that impact our estimated fee such as, but not limited to, issues encountered with the timely delivery, availability, quality, or

completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time in order to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

**Payment is due at delivery or when the return is completed, if earlier.** We require that all outstanding invoices be paid prior to releasing the completed tax returns. We may request a retainer. Interest will be charged on any unpaid invoices.

We appreciate the opportunity to be of service to you. To accept the terms set forth in this Agreement, please forward your completed tax return organizer and information to us. By doing so, you are agreeing to be bound by the terms set forth above. We will not initiate services until we receive all requested information and any unpaid invoices.

Very truly yours,  
Janet M. Bell, CPA, PC



This Tax Organizer is designed to help you collect and report the information needed to prepare your 2023 income tax return. The attached worksheets cover income, deductions, and credits, and will help in the preparation of your tax return by focusing attention on your special needs.

Please enter your 2023 information in the designated areas on the worksheets. If you need to include additional information, you may use the back of a worksheet or an additional page.

When possible, 2022 information is included for your reference. You do not need to make any 2022 entries.

Note: The General Questions and Business/Investment Questions worksheets include a variety of questions designed to assist in completing your tax return. If you answer **yes** to any of the questions, be sure to provide the applicable details.

Please provide the following information:

- A copy of your 2022 tax return (if not in our possession).
- Original Form(s) W-2.
- Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- Copies of other compensation or pension documentation, such as Form 1099-MISC, Form 1099-R, Form 1099-NEC or Form 1099-K.
- Form(s) 1099 or statements reporting dividend and interest income.
- Brokerage statements showing transactions for stocks, bonds, etc.
- Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- Copies of closing statements regarding the sale or purchase of real property.
- Copies of invoices regarding residential clean energy improvements.
- All other information notices you received, or any items you have questions about.

Thank you for taking the time to complete this Tax Organizer.

# 2023 TAX ORGANIZER

Taxpayer Information		Spouse Information	
Last name .....	_____	Last name.....	_____
First name .....	_____	First name .....	_____
Middle Initial.....	_____ Suffix.....	Middle Initial.....	_____ Suffix.....
Social security number .....	_____	Social security number .....	_____
Occupation .....	_____	Occupation.....	_____
Work phone .....	_____ Ext ...	Work phone.....	_____ Ext ...
Cell phone .....	_____	Cell phone .....	_____
E-mail address.....	_____	E-mail address.....	_____
Date of birth.....	_____	Date of birth .....	_____
Address .....	_____		Apartment number.....
City .....	_____	State.....	ZIP Code.....
Home phone.....	_____	Fax number .....	_____

Dependent Information					
First name Last name	MI Suffix	Social Security Number Relationship	Date of Birth	Months Lived with Taxpayer	Child Care Expense

Child and Dependent Care Provider Expenses			
Name	Address	ID Number	Amount Paid

**Education Tuition and Fees**  
 Attach all Form 1098-Ts and a list of your qualified education expenses.

**Student Loan Interest Paid**  
 Enter total 2023 qualified student loan interest..... \_\_\_\_\_

**Attach Form(s) W-2 – Wages, Salaries, Tips and Other Compensation**

Employer Name	Amount
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-R – Distributions from Pensions, Annuities, Retirement, Profit-Sharing, IRAs, etc**

1099-R Payer Name	Amount
_____	_____
_____	_____
_____	_____

**Attach Form(s) SSA-1099 – Social Security/Railroad Benefits**

	Taxpayer	Spouse
Social Security Benefits from Form SSA-1099 .....	_____	_____
Railroad Retirement Benefits from Form RRB-1099 .....	_____	_____
Medicare B premiums withheld .....	_____	_____
Medicare C premiums withheld .....	_____	_____
Medicare D premiums withheld .....	_____	_____

**Attach Form(s) 1099-MISC – Miscellaneous Income and 1099-NEC**

1099-MISC Payer Name and 1099-NEC Payer Name
_____
_____
_____

**Attach Form(s) 1099-INT – Interest Income**

1099-INT Payer Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-DIV – Dividend Income**

1099-DIV Payer Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____

**Attach Form(s) 1099-B, 1099-S – Sales of Stocks, Bonds, Real Estate, etc**

Attach all stock sale transaction information, including initial cost information.

**Other Government Forms to attach:**

Form(s) 1099-G – Certain Government Payments, Schedule K-1s – Partnership, S-Corporation, Trust or Estate Income, Form(s) W-2G – Gambling or Lottery Winnings, Form(s) 1099-Q – Payments from Qualified Education Programs

**Other Income:**

Alimony, jury duty, unreported tips, disability income, etc. Business, rentals, farms: Attach income and expenses for any business, rental or farm you own. Include a list of all new equipment acquired this year, including date of purchase and cost.

	Taxpayer	Spouse
<b>Retirement Plan Contributions</b>		
Traditional IRA contributions made for 2023 .....	_____	_____
Roth IRA contributions made for 2023 .....	_____	_____
SEP, Keogh, Individual 401(k) or SIMPLE Contributions .....	_____	_____

**2023 Deductions**

<b>Medical and Dental Expenses</b>	<b>2023 Amount</b>
Prescription medications .....	_____
Health insurance premiums .....	_____
Doctors, dentists, etc .....	_____
Hospitals, clinics, etc .....	_____
Eyeglasses and contact lenses .....	_____
Miles driven for medical purposes .....	_____
Other medical and dental expenses: _____	_____

<b>Taxes</b>	<b>2023 Amount</b>
Real estate taxes paid on principal residence .....	_____
Real estate taxes paid on additional homes or land .....	_____
Auto license registration fees based on the value of the vehicle .....	_____
Other personal property taxes .....	_____

<b>Interest Expenses</b>	<b>2023 Amount</b>
Home mortgage interest paid – Attach Form(s) 1098. <b>Lender's Name</b> .....	_____
Points paid on loan to buy, build or improve main home <b>Lender's Name</b> .....	_____

<b>Cash/Check/Credit Contributions</b>	<b>2023 Amount</b>
_____	_____
_____	_____
_____	_____

**Noncash Charitable Contributions**  
 Attach all receipts with details listing the following information: Donee, donee address, description of donation, date acquired and date contributed, your cost, value at time of donation, and how you acquired the property.

<b>Miscellaneous Deductions</b>	<b>2023 Amount</b>
Union and professional dues .....	_____
Professional subscriptions, books, supplies .....	_____
Uniforms and protective clothing (including cleaning) .....	_____
Job search costs .....	_____
Taxpayer educator expenses .....	_____
Spouse educator expenses .....	_____
Tax return preparation fees .....	_____
Safe deposit box rental .....	_____
Gambling losses (to the extent of gambling income) .....	_____
Other expenses (list): _____	_____

**Tax Payments**

ORG40

**2023 ESTIMATED TAX PAYMENTS**

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1 Qtr 1 due by 04/15/23 ....								
2 Qtr 2 due by 06/15/23 ....								
3 Qtr 3 due by 09/15/23 ....								
4 Qtr 4 due by 01/18/24 ....								
5 a Additional payments ...								
b Additional payments ...								
c Additional payments ...								
d Additional payments ...								

**OTHER TAX PAYMENTS**

	Federal	State	Local
6 2022 overpayment applied to 2023 .....			
7 Balance due paid with 2022 return .....			
8 a 2022 Quarter 4 payments paid in 2023 .....			
b 2022 extension payments paid in 2023 .....			
9 Other taxes paid in 2023 for prior years (include explanation) .....			

**2024 ESTIMATED TAX WORKSHEET**

If you expect any significant change in your income or expenses in 2024, please enter the increase or decrease below.

**Income**

10 Wages .....	Taxpayer .....	_____
	Spouse .....	_____
11 Self-Employment Income .....	Taxpayer .....	_____
	Spouse .....	_____
12 Capital Gains (sale of stock, real estate, etc) .....		_____
13 Other Income:		
Description .....		_____

**Deductions**

14 Allowable Itemized Deductions .....	_____
15 Other deductions (such as alimony paid, early withdrawal penalties, etc):	
Description .....	_____
16 Federal Withholding .....	_____
17 Number of personal exemptions expected for 2024 .....	_____

**ADDITIONAL INFORMATION**

18 Check to use your 2023 tax amount for your 2024 estimate .....	<input type="checkbox"/>
19 If you have an overpayment of 2023 taxes, check the box to indicate how you want your overpayment applied.	
a Apply entire overpayment to next year and refund excess .....	<input type="checkbox"/>
b Apply entire overpayment to first quarter and refund excess .....	<input type="checkbox"/>
20 Amount to apply if not entire overpayment .....	_____
21 Number of installments for estimated tax (1 - 4) .....	_____

General Questions

ORG3

PERSONAL INFORMATION

Yes No

- 1 Did your marital status change during 2023?
If yes, explain
2 Do you want to allow your tax preparer to discuss this year's return with the IRS?
If no, enter another person (if desired) to be allowed to discuss this return with the IRS.
Caution: Review any transferred information for accuracy.
Designee's Name
Phone Number
Personal Identification Number (5 digit PIN)
3 Do you or your spouse plan to retire in 2024?
4 Were you or your spouse permanently and totally disabled in 2023?
5 Enter date of death for taxpayer or spouse (if during 2023 or 2024): Taxpayer: Spouse:
6 Were you or your spouse a member of the U.S. Armed Forces during 2023?

DEPENDENT INFORMATION

Yes No

- 7a Do you have dependents who must file?
b If yes, do you want us to prepare the return(s)?
8a Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,500?
b If yes, do you want to include your child's income on your return?
9 Are any of your dependents not U.S. citizens or residents?
10 Did you provide over half the support for any other person during 2023?
11 Did you incur adoption expenses during 2023?

IRA, PENSION AND EDUCATION SAVINGS PLANS

Yes No

- 12 Did you receive payments from a pension or profit-sharing plan?
13 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution?
14a Did you convert all or part of a regular IRA into a Roth IRA?
b Did you roll over all or part of a qualified plan into a Roth IRA?
15 Did you contribute to a Coverdell Education Savings Account?

ITEMS RELATED TO INCOME/LOSSES

Yes No

- 16 Did you receive any disability payments in 2023?
17 Did you receive tip income not reported to your employer?
18 Did you buy, sell, refinance, or abandon a principal residence or other real property in 2023?
(Attach copies of any escrow statements or Forms 1099.)
19a If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home?
b Are you planning to purchase a home soon?
c Did you incur any casualty or theft losses during 2023?
20 Did you incur any non-business bad debts?

PRIOR YEAR TAX RETURNS

Yes No

- 21 Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return?
If yes, enclose agent's report or notice of change.
22 Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return?

ORG3



**General Questions (continued)**

**ORG3**

**FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 23 Did you have foreign income or pay any foreign taxes in 2023 ? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 24a At any time during 2023, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during 2023 ? Report all interest income on Org 11 .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 25 Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 26 Did you at any time during 2023, have an interest in or any authority over any foreign accounts or assets (i.e. stocks, bonds, mutual funds, partnership interests, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

**HEALTH AND LIFE INSURANCE**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 27 Did you receive Form 1095-A (Health Coverage)? If so, please attach .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 28a Did you or your spouse have self-employed health insurance? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| b If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job? .....       | <input type="checkbox"/> | <input type="checkbox"/> |
| 29 Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are payable to beneficiaries named by you? ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 30 Did you contribute to or receive distributions from a Health Savings Account (HSA)? .....  | <input type="checkbox"/> | <input type="checkbox"/> |

**MISCELLANEOUS**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 31 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2023 ? If yes, please attach details ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 32 Did you purchase a motor vehicle or boat during 2023 ? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, attach documentation showing sales tax paid.  |                          |                          |
| 33 Did you purchase an energy efficient vehicle in 2023 ? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, enter year, make, model, and date purchased: _____  |                          |                          |
| also provide VIN: _____   |                          |                          |
| 34 Did you donate a vehicle in 2023 ? If yes, attach Form 1098C .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 35 What was the sales tax rate in your locality in 2023 ? _____ % State ID _____  |                          |                          |
| 36 Did you or your spouse make gifts of over \$17,000 to an individual or contribute to a prepaid tuition plan? .....                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 37 Did you make gifts to a trust? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 38 If there were dues paid to an association, was any portion required to be non-deductible due to political lobbying by the association? .....     | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach details.  |                          |                          |
| 39 Did you or your spouse participate in a medical savings account in 2023 ? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach Form 1099-SA (Distributions from an HSA, Archer MSA or Medicare+Choice MSA.)  |                          |                          |
| 40 Did you make a loan at an interest rate below market rate? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 41 Did you pay any individual for domestic services in 2023 ? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 42 Did you pay interest on a student loan for yourself, your spouse, or your dependents? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 43 Did you, your spouse, or your dependents attend post-secondary school in 2023 ? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 44 Did a lender cancel any of your debt in 2023 ? (Attach any Forms 1099-A or 1099-C) .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 45 Did you receive any income not included in this Tax Organizer? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach information.  |                          |                          |
| 46 At any time during 2023, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ..                   | <input type="checkbox"/> | <input type="checkbox"/> |
| 47 Did you obtain a Paycheck Protection Program (PPP) loan? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, has any portion of that loan been forgiven? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 48a Do you want to change the language with which the IRS communicates with you? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes, which language? .....   |                          |                          |

**ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 49 If your tax return is eligible for Electronic Filing, would you like to file electronically? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 50 The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

**Caution:** Review transferred information for accuracy.

- 51 If yes, please provide the following information:
- a Name of your financial institution .....
- b Routing Transit Number (must begin with 01 through 12 or 21 through 32) .....
- c Account number .....
- d What type of account is this? .....
- Checking  Savings

Please attach a **voided** check (not a deposit slip) if your bank account information has changed.

**ORG3**

**Business/Investment Questions**

**ORG4**

	<b>Yes</b>	<b>No</b>
<b>1</b> Did you receive stock from a stock bonus plan with your employer? ..... (Do not include stock sales included on your W-2.)	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Did you buy or sell any stocks or bonds in 2023 ? ..... If <b>yes</b> , attach broker's information (such as Form 1099-Bs and broker annual statements) related to the transactions.	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you surrender any U.S. savings bonds during 2023 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Did you realize a gain or loss on property which was taken from you by destruction, theft, seizure, or condemnation? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b> Did you start a business, purchase a rental property or farm, or acquire interests in partnerships or S corporations? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b> Do you have any investments for which you were <b>not</b> personally 'at risk' (other than sole proprietorship or farm)? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC) during 2023 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>9</b> Did you sell property or equipment on installment in 2023 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>10</b> Did you have any business related educational expenses? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did you do a 'like-kind' exchange of property in 2023 ? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Deductions for travel and meals may be allowed under certain circumstances. Adequate records must be presented. Information must include: <b>1</b> Amount; <b>2</b> Time and place; <b>3</b> Date; <b>4</b> Business purpose; <b>5</b> Description of gift(s); and <b>6</b> Business relationship of recipient Do you have records to support expenses? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>13</b> Did you purchase special fuels for non-highway use? .....	<input type="checkbox"/>	<input type="checkbox"/>
If <b>yes</b> , please list the type of use and the number of gallons for each fuel.		
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