LAUREN WIRGES
CERTIFIED PUBLIC ACCOUNTANT

PACKAGE CONTENTS & REQUIRED DOCUMENTS

- Package Contents & Required Documents.............Keep for your files
- Client Information Sheet...Return to our office
- Engagement Letter Signed.....................................Sign & return to our office
- "Questionnaire" (3 pages) ....Complete & return to our office
- Dependent Questionnaire
  (if have dependents)...Complete & return to our office
- Prior 2 Year Tax Returns (new clients only)............Provide copies to our office

NAME CHANGE: You will notice a new name and logo. I happily married during 2022! As such, I have changed my last name and firm name. You may still see "Erion" on forms as we are still in the process of finalizing changes with the IRS.

Complete the required pages in this package and return them to us with your tax paperwork. Include all W-2's, 1099's, or other reporting forms you have received.

In order to meet the filing deadline for your 2022 income tax return, your documentation needs to be received by our office no later than **March 13, 2023.** Any information received after that date may require an extension of time to be filed for your return. Please note that the filing of tax returns which have been extended, if filed by the extended deadline, will still be considered as timely filed by the IRS and DFA. If a balance is anticipated being owed upon the actual filing of your return, please contact our office so we can provide you with an extension payment voucher to submit with your extension.

FILING DEADLINE: April 18, 2023 *(extended filing deadline: October 16, 2023)*

OFFICE HOURS: Monday - Friday: 8:00am - 5:00pm

OPTIONS TO SUBMIT DOCUMENTS TO OUR OFFICE:

- Client Portal: at laurenwirgescpa.sharefile.com or laurenwirges.com/client-center/ *(contact Shina if setup is needed)*
- Drop off: No appointment necessary. Drop off information in outside drop box or come inside.
- Mail: Mail tax documents to 815 Hogan Ln, Ste 8, Conway, AR 72034

APPOINTMENTS: If an appointment is needed, please call to schedule. If you have specific questions but an appointment is not needed, include a note with your questions and we will contact you as soon as we begin working on your return.

CONTACT INFORMATION:

Phone: 501-499-9665 Website: laurenwirges.com Email: info@laurenwirges.com

OFFICE POLICIES:

Fees: All fees for services rendered are due upon the completion of your returns. **All fees must be paid before we will electronically file or otherwise release your tax returns.**

Engagement Letter: We must have a **signed engagement letter** on file before we begin preparing your tax returns.

Expected Completion: Returns are prepared on a first-come, first-serve basis. It is extremely important that ALL documents and information are included in your tax information provided to us. Please inform us if you have any known documents you will provide to us at a later date. We will contact you if we have questions, need more information and/or upon the completion of your returns. Although we strive to provide timely service, we cannot guarantee completion within a specific time frame.

WHAT'S NEW FOR 2022

Child Tax Credit: The child tax credit for 2022 has reverted back to pre-2021 amounts. We saw rather generous tax credits for many taxpayers with dependents for 2021. The maximum for 2022 is $2,000 per dependent. This is only for dependents who are under 17 years of age as of 12/31/22. The maximum tax credits begin phasing out when income reaches $200,000 modified AGI for single taxpayers ($400,000 for married filing joint). Older dependents will still qualify for the $500 credit as in previous years.

Dependent Care Credit: $3,000 max expenses for one qualifying person or $6,000 if you had two or more qualifying persons. The maximum credit is 35% of expenses. For taxpayers with AGI over $43,000, the maximum credit is 20% of expenses. $5,000 cafeteria max (or $2,500 MFS).

Standard Deduction: The **standard deduction** for 2022 for Federal tax is as follows: Single - $12,950; MFJ - $25,900; HOH - $19,400; Additional standard deduction for blind or over 65 (Unmarried - $1,750; MFJ - $1,400 each). **Arkansas** standard deduction: Single & HOH - $2,270; MFJ - $4,540.

Deductions: We still need to accumulate the information on your 1) medical, 2) state income and property tax, 3) mortgage interest, 4) charity and other deductions in order to apply the latest rules, and to complete your state tax returns.

Teachers: Arkansas has increased the allowable deduction for out of pocket costs to $500 per taxpayer ($1,000 max if both taxpayer and spouse are teachers). Federal is still $250.

Virtual Currencies: Congress and the IRS are very aggressively pursuing cryptocurrency activity, reporting and tax situations. Failure to report crypto-currency activity of any type, including sales, staking, mining, lending, NFT activity, trades and other activities may result in penalties imposed by the IRS. Be sure to submit all such activity to our office for the accurate preparation of your returns.

Form 1099-K: If you receive a 1099-K this year (i.e. from eBay, Cash App, PayPal, Venmo), please make sure to provide this to us. There is a possibility you may receive this, even if you are not using these platforms for business purposes. Should you receive this form, we will discuss this with you prior to completing your returns.

Thank you for the opportunity to serve you.

Sincerely,

Lauren Wirges, CPA, P.A.

TAX YEAR: 2022

LAUREN WIRGES
CERTIFIED PUBLIC ACCOUNTANT

CLIENT INFORMATION SHEET

TAXPAYER NAME: ____
SPOUSE NAME: ____
ADDRESS: ____
CITY _______________ STATE ____ ZIP _______

TAXPAYER Information:

Phone:_____________ Email: ____________________ Occupation: __________

Social Security Number: ___________________________ Date of Birth: __________

SPOUSE Information:

Phone:_____________ Email: ____________________ Occupation: __________

Social Security Number: ___________________________ Date of Birth: __________

Preferred Method of Contact: Email ____ Phone ____ Text ____ Mail ____

Client Copy of Return: Paper _____ Electronic _____ Both ______

Refund Type: Check _____ Direct Deposit _____ (attach voided check)

If Balance Owed:
Would you like to have the balance drafted from your bank account? Yes _____ No _____

Whom may we thank for referring you to us? _______________

DEPENDENTS:

NAME	BIRTHDATE	SSN

Please include a copy of your driver's license (for both taxpayer and spouse) and Social Security cards for all taxpayers and dependents.

Lauren Wirges
CERTIFIED PUBLIC ACCOUNTANT

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2022 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. It is also your responsibility to retain all the documents, cancelled checks and other data that form the basis of income and deductions reported on your tax returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

You acknowledge that you have reported all 2022 income you received including barter, crypto-currency, consumer-to-consumer activity, cash-based revenues and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable required Forms W-2 and W-3 with the Social Security Administration and IRS and/or Forms 1099's for business employees, sub-contractors and/or home-workers.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

Our fee does not include responding to inquiries or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you upon request and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter.

If the foregoing fairly sets forth your understanding, please sign below in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us in writing of such returns.

We want to express our appreciation for this opportunity to work with you.

Sincerely,

Lauren Wirges, CPA, P.A.

Lauren Wirges, CPA, P.A.

Accepted By: ___________________________ Date: _____________________

Questionnaire
(Recommended, **not required**)

This questionnaire is intended to be used as a guide to help you gather your tax information. Although this is **not required** to be filled out, we recommend reviewing the questions to determine if there are any applicable income/deduction items in which we should be aware.

	Yes	No
Personal Information - Please make any updates on pages following this questionnaire that are included in this package *(i.e. address change, bank account change, etc.)*		
Dependent Information		
Were there any changes in dependents from the prior year? If yes, explain: ______________________________	☐	☐
Do you have any children under age 19 or a full-time student under age 24 with **unearned** (i.e. investment income) income **in excess of $2,300**?	☐	☐
Do you have dependents who must file a tax return? If yes, please discuss this further with our office.	☐	☐
Did you pay for child care while you worked, looked for work, or while a full-time student? If yes, please provide documentation.	☐	☐
Did you pay any expenses related to the adoption of a child during the year?	☐	☐
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	☐	☐
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	☐	☐
Did you sell, exchange, or purchase any assets used in your trade or business?	☐	☐
Did you acquire a new or additional interest in a partnership or S corporation?	☐	☐
Did you sell, exchange, or purchase any real estate during the year?	☐	☐
Did you purchase or sell a principal residence during the year?	☐	☐
Did you foreclose or abandon a principal residence or real property during the year?	☐	☐
Did you acquire or dispose of any stock during the year?	☐	☐
Did you take out a home equity loan this year?	☐	☐
Did you refinance a principal residence or second home this year?	☐	☐
Did you sell an existing business, rental, or other property this year?	☐	☐
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	☐	☐
Income Information		
Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement? If yes, please provide.	☐	☐
Did you receive any income from property sold prior to this year?	☐	☐
Did you receive any unemployment benefits during the year?	☐	☐
Did you receive any disability income during the year?	☐	☐
Did you receive any Medicaid waiver payments as difficulty of care during the year?	☐	☐
Did you receive tip income not reported to your employer this year?	☐	☐
Did any of your life insurance policies mature, or did you surrender any policies?	☐	☐
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	☐	☐
Do you expect a large fluctuation in income, deductions, or withholding next year?	☐	☐
Did you have any sales or other exchanges of virtual currencies (including from an airdrop or a hard fork), or used virtual currencies to pay for goods or services, or are you holding virtual currencies as an investment?	☐	☐

	Yes	No
Retirement Information		
Are you an active participant in a pension or retirement plan?	☐	☐
Did you receive any Social Security benefits during the year?	☐	☐
Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	☐	☐
If yes, were any withdrawals due to a Federally declared disaster?	☐	☐
If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2022?	☐	☐
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	☐	☐
Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	☐	☐
Education Information		
Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	☐	☐
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any **Form(s) 1098-T** and receipts for qualified tuition and related expenses	☐	☐
Did you make any withdrawals from an education savings or 529 Plan account? **If yes, attach Form(s) 1099-Q.**	☐	☐
Did you make any contributions to an education savings or 529 Plan account? If yes, please provide the **December statement for each 529 Plan account**.	☐	☐
Did you pay any student loan interest this year? If yes, please provide **Form 1098-E.**	☐	☐
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	☐	☐
Health Care Information		
Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family?	☐	☐
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? **If yes, please provide Form(s) 1095-A.**	☐	☐
Did you make any contributions to a Health savings account (HSA) or Archer MSA? If yes, please provide **Form 5498-SA**.	☐	☐
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? If yes, attach any **Form(s) 1099-SA** received.	☐	☐
Did you pay long-term care premiums for yourself or your family?	☐	☐
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any **Form(s) 5498-QA** you received.	☐	☐
Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any **Form(s) 1099-QA** you received.	☐	☐
Did you receive any Health Coverage Tax Credit (HCTC) advanced payments?	☐	☐
Itemized Deduction Information		
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	☐	☐
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.	☐	☐
Did you pay real estate taxes for your primary home and/or second home?	☐	☐
Did you pay any mortgage interest on an existing home loan? If yes, attach any **Form(s) 1098** you received.	☐	☐
Did you incur interest expenses associated with any investment accounts you held?	☐	☐

	Yes	No
Miscellaneous Information		
Did you make gifts of more than $16,000 to any individual?	☐	☐
Did you retire or change jobs this year?	☐	☐
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	☐	☐
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	☐	☐
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	☐	☐
Did you receive correspondence from the State or the IRS?	☐	☐
If yes, explain: ____		
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	☐	☐

2022 Dependent Questionnaire

(This page is only required if you claim dependents, head of household status, and/or qualify for the earned income credit)

	Name	Relationship		Name	Relationship
Dependent #1:	________	________	Dependent #3:	________	________
Dependent #3:	________	________	Dependent #4:	________	________

Questions for everyone:	☐N/A	Yes	No
Were there any changes in dependents from the prior year?		☐	☐
If yes, explain: ________			
• Did you provide over half the support for any persons other than those listed above during the year?		☐	☐
If yes, explain: ________			
• Do you have dependents who must file (or have filed) a tax return?		☐	☐
• Did any of the dependents provide over half of their own support?		☐	☐
• Do you have any dependents under age 19 (or a full-time under age 24) with investment income in excess of $2,300?		☐	☐
• Did you pay for childcare while you worked or looked for work?		☐	☐
• Did you pay any expenses related to adoption of a child?		☐	☐

Head of Household, Earned Income Credit and Child Tax Credit:	☐N/A	Yes	No
• Were you unmarried/legally divorced as of December 31, 2022?		☐	☐
• Were you legally separated for the last six months of the tax year?		☐	☐
• Are any dependents married?		☐	☐
• If the dependent is age 19-24, is he/she a full-time student?		☐	☐
• Can you provide documentation to prove that each dependent lived with you? *For example: school records, medical records, child care provider records.*		☐	☐
• Did the dependents live with you for over half of the year?		☐	☐
• If no, explain: ________ *You may not claim a child (for EIC or CTC purposes) who did not live with you for more than ½ the year, even if you provided support. If a child is the qualifying child of more than one person, be advised the tiebreaker rules may apply.*			

College Credits:	☐N/A	Yes	No
• Was the student enrolled at least half time in a program leading toward a degree or certificate?		☐	☐
• Does the student have any felony drug convictions?		☐	☐
• Has the Hope Scholarship Credit or AOTC been claimed for the student for any 4 prior tax years?		☐	☐
• Please provide Form 1098-T and receipts for any additional education expenses. *Additional education expenses include anything required by the program with the exception of room & board, meals or transportation.*			

Please notify us if any of the following applies to you:

- your dependents could be claimed by someone other than yourself
- you or your dependent lived outside of the USA during the year
- your tax credits listed above have ever been revoked by the IRS

By my signature, I certify that all information is correct to the best of my knowledge.

________________________ ________________
Signature **Date**

Required, if have dependents