



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

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 2023 income tax return, your documentation needs to be received by our office no later than **March 18, 2024**. 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 extension deadline, are 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 by April 15th, along with your extension of time to file your tax returns.

FILING DEADLINE: April 15, 2024 (*extended filing deadline: October 15, 2024*)

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. Feel free to drop off inside during normal business hours or use the outside drop box, if after hours. If leaving in drop box, please call or send an email letting us know you dropped off your information.
- 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 electronically filing or otherwise releasing of 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 2023

Child Tax Credit: The child tax credit maximum for 2023 is \$2,000 per dependent. This is only for dependents who are under 17 years of age as of 12/31/23. 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 credit is between 20% to 35% of qualified 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 2023 for Federal tax is as follows: Single/MFS - \$13,850; MFJ - \$27,700; HOH - \$20,800; Additional standard deduction for blind or over 65: Single/MFS - \$1,850; MFJ - \$1,500 each). **Arkansas** standard deduction: Single & HOH - \$2,340; MFJ - \$4,680.

Itemized Deductions: If your itemized deductions exceed the standard deduction(s) stated above, you will need to provide: 1) medical expenses (*only needed if this will exceed 7.5% of your AGI*); 2) real estate & personal property tax; 3) mortgage interest paid (Form 1098); 4) charitable contributions; 5) unreimbursed business expenses (AR only); and any other applicable deductions so that we may help you in maximize the deductions reflected on your tax return(s).

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 deduction allowed is still \$300.

Mileage Rates: The standard mileage rates for 2023 were as follows: business - 65.5 cents/mile; medical/moving – 22 cents/mile.

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.

EFFECTIVE JANUARY 1, 2024

Corporate Transparency Act/Beneficial Ownership Reporting: The Corporate Transparency Act (CTA) was enacted into law as part of the National Defense Act. The CTA requires the disclosure of identifying information about the beneficial owners of certain entities. Beneficial owners are individuals who own or control 25% or more of the entity as well as others who exercise significant control of the entity. The information to be submitted is collectively known as "beneficial ownership information," or "BOI."

The CTA is **NOT** part of the tax code. Instead, it is part of the Bank Secrecy Act, a set of federal laws that require recordkeeping and report filing for certain types of entities. The intent of the law and the BOI reporting requirement is to help US law enforcement combat money laundering, the financing of terrorism and other illicit activity.

Who needs to file: Generally, corporations, LLCs (including single-member LLCs) and limited partnerships are required to file, but there are a few limited exceptions.

When to file: For reporting entities that were in existence as of 1/1/2024, the initial filing is required by 1/1/2025. After the initial filing, updates are only required when certain information changes. Entities created after 1/1/2024 have 90 days to submit this information, and entities created after 1/1/2025 will have only 30 days to complete the filing. **The penalties for noncompliance are significant.**

How to file: After careful consideration we have determined that our firm, Lauren Wirges, CPA, PA, will not provide services to complete the BOI filing(s). However, we recommend the following options for assistance with filing the required report(s):

- **Option 1:** Contact your company's attorney to discuss service options.
- **Option 2:** You may file directly, and at no cost, with the Treasury Department at <https://www.fincen.gov/boi>. You can either complete the form online or upload a completed PDF version of the report. The PDF can be found on the FINCen website <https://boiefiling.fincen.gov/fileboir>.
- **Option 3:** The following companies may can assist with the filing of the report or preparation of an entity's organizational documents: BizFilings, Legal Zoom or another reputable service. This option may work best if you anticipate frequent changes in entity ownership and is potentially less expensive than Option 1, but perhaps with the added risk of a lower level of technical expertise.

Thank you for the opportunity to serve you.

Sincerely,

Lauren Wirges, CPA, P.A.

TAX YEAR: 2023



CLIENT INFORMATION SHEET

TAXPAYER NAME _____
SPOUSE NAME _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____

TAXPAYER Information:

Social Security Number: _____
Date of Birth: _____
Phone: _____
Email: _____
Occupation: _____

SPOUSE Information:

Social Security Number: _____
Date of Birth: _____
Phone: _____
Email: _____
Occupation: _____

Preferred Method of Contact: Email _____ Phone _____ 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	TYPE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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



Re: 2023 Engagement Letter

Dear Client:

1. We are pleased to confirm our understanding of the arrangements for your individual Form 1040 income tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both you and our firm that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare your tax returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3rd party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rates and minimums.

Tax Preparer Responsibilities

3. We will prepare your **2023 Federal** and **Arkansas** individual income tax returns and related schedules, from information you furnish us. We will not in any way audit or verify the data you submit although we may ask you to clarify some of the information. Our fee for preparing your individual tax returns will be based upon our fee schedule plus any charges incurred as discussed in number 2 above. We are not responsible for ensuring the accuracy of forms provided to you by or prepared by other preparers. ***If you have taxable activity in a state/city or country other than that specifically listed you are responsible for providing our firm with all information necessary to prepare any additional applicable state or local income tax returns as well as informing us of the applicable states. List any additional states here: _____.***

4. *We are responsible for preparing only the specific individual income tax forms for the specified federal and state individual tax agencies listed in number 3, above. Any other requested services, forms or other actions on our part require a separate written, signed engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements other than the one(s) which you have requested in paragraph 3 above.*

Taxpayer Responsibilities-PLEASE READ CAREFULLY

5. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040 and Form FinCen 114 directly with the Department of the Treasury. ***If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.***

6. US citizens and resident aliens are required to report worldwide income on their US tax return.

7. In addition, currently the Internal Revenue Service requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations, foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business or U.S. transferor of property to a foreign corporation. Additionally, recent Form 1040 changes require that you report any activity you may have in cryptocurrency including mining, sale, barter, etc. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above reporting categories and you agree to provide us with the information necessary to prepare the appropriate forms. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms. ***Cryptocurrency activity may require reporting on tax returns filed with other countries. We have not determined if such returns are due nor have we been hired to determine filing requirements or to file any tax returns for foreign countries or localities.***

8. You acknowledge that you have reported all 2023 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.

Other Items

9. *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 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. Please do not respond to or click on any links from emails purportedly from the IRS-the IRS never initiates correspondence via email and any such emails are attempts to steal your identity. Additionally in order to protect your identity we will verify your birthdate and social security number when you call or visit our office.*

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, and the required documents to support charitable contributions for three years from the filing date. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3rd parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items. ***We DO NOT automatically file tax extensions for clients-if we have not otherwise heard from you (i.e. you have not previously submitted your tax information for filing), you must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We must receive your extension request by April 10 to ensure we timely file an extension on your behalf.*** Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

11. It is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. Do not rely on any advice that has not been put into writing for you. Written correspondence and advice from us is solely represented by mail, email through our laurenwirges.com email address and our 501-325-3550 fax number. No other communication from us may be relied upon, nor is it meant to be relied upon.

12a. ***Business Owners:** When a self-employed taxpayer reduces taxable income through tax deductions there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and their dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents.*

12b. ***Business Owners:** State laws regarding the collection of sales tax by online sellers may require separate registration, collection, filing and payment with many states at very low activity levels. We were not engaged to, nor did we, determine whether individual state sales tax rules apply to your business. Determination of whether an individual state's sales tax rules apply to your activity are your responsibility unless we have a SEPARATE written engagement letter acknowledging our responsibility to determine or apply sales tax rules for an individual state. Failure to register and file with an appropriate state may expose you to severe penalties.*

12c. ***Business Owners:** Corporate Transparency Act/Beneficial Ownership Reporting. 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.*

13. Privacy laws established by the IRS prohibit us from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these regulations we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

14. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

15. In the interest of facilitating our services to you, we utilize a secure web portal. Your use of this portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 30 days after your or our termination of services under this agreement. All confidential information sent to you or third parties (at your direction), as well as the portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices. We may also 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 information.

16. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. We do not and will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

17. Payments for billings are due upon receipt and billings become delinquent if not paid within 30 days of the invoice date. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. If billings are not paid within 60 days of the invoice date, at our election, we may stop all work until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay within 30 days (timely basis) for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

18. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

19. *From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return the state board of accountancy prohibits us from signing any such document and any third party request to do so is a violation of those rules prohibiting us, by law, from the issuance of an opinion without performing an audit. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.*

20. Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at our office located in Faulkner County, Arkansas, USA, and that Faulkner County, Arkansas, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Arkansas.

21. We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

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

Sincerely,

Lauren Wirges, CPA, P.A.

Accepted By:

Taxpayer: _____ Date: _____

Spouse: _____ Date: _____

Questionnaire
(Recommended, **not required**)

This questionnaire is intended to be used as a guide to help you gather your tax information as well as to assist us in the preparation of your tax returns. Although this is **not required**, please review the questions to determine if there are any applicable income/deduction items in which we should be aware.

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

	<u>Yes</u>	<u>No</u>
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
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 \$2,500 ?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, will our office be preparing their tax returns?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student? If yes, please provide documentation.	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>

Purchases, Sales and Debt Information

	<u>Yes</u>	<u>No</u>
Did you have ownership interest in any type of business?	<input type="checkbox"/>	<input type="checkbox"/>
Did you start or sell a business or purchase/sell rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any assets used in your trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you take out a home equity loan or refinance a principal residence this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a new or previously owned Clean vehicle this year that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer.	<input type="checkbox"/>	<input type="checkbox"/>

Please provide closing statements for any home sale, purchase, and/or refinance during 2023.

Income Information

	<u>Yes</u>	<u>No</u>
Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or similar statement?		
If yes, please provide.	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any <u>unemployment benefits</u> during the year?		
If yes, provide Form 1099-G .	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any <u>disability income</u> during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any Medicaid waiver payments as difficulty of care during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	<input type="checkbox"/>	<input type="checkbox"/>
Do you expect a large fluctuation in income, deductions, or withholding next year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any sales or other exchanges of <u>virtual currencies</u> (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?	<input type="checkbox"/>	<input type="checkbox"/>

Retirement Information

	<u>Yes</u>	<u>No</u>
Are you an active participant in a pension or retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any Social Security benefits during the year?		
If yes, please provide Form 1099-SSA .	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, were any withdrawals due to a Federally declared disaster?	<input type="checkbox"/>	<input type="checkbox"/>
If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2023?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan (other than through your employer)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any qualified charitable distributions (QCD) during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, provide details supporting these amounts.	<input type="checkbox"/>	<input type="checkbox"/>

Yes No

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?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, provide Form(s) 1098-T and receipts for qualified tuition and related expenses.	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an education savings or 529 Plan account? If yes, provide Form(s) 1099-Q .	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an education savings or 529 Plan account? If yes, provide the December statement for each 529 Plan account .	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any student loan interest this year? If yes, provide Form 1098-E .	<input type="checkbox"/>	<input type="checkbox"/>
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	<input type="checkbox"/>	<input type="checkbox"/>

Yes No

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?	<input type="checkbox"/>	<input type="checkbox"/>
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, provide Form(s) 1095-A .	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to a Health savings account (HSA) or Archer MSA? If yes, provide Form 5498-SA .	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? If yes, provide Form(s) 1099-SA .	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay long-term care premiums for yourself or your family?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, provide Form(s) 5498-QA .	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, provide Form(s) 1099-QA .	<input type="checkbox"/>	<input type="checkbox"/>

	<u>Yes</u>	<u>No</u>
Itemized Deduction Information		
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any mortgage interest on an existing home loan? If yes, provide Form(s) 1098 .	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur interest expenses associated with any investment accounts you held?	<input type="checkbox"/>	<input type="checkbox"/>
	<u>Yes</u>	<u>No</u>
Miscellaneous Information		
Did you make gifts of more than \$17,000 to any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you retire or change jobs this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make energy efficient improvements to your main home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
Are you an owner or do you control 25% of a company's ownership interest for a company registered with a secretary of state or simliar office before January 1, 2024?	<input type="checkbox"/>	<input type="checkbox"/>
Do you plan to become an owner or control at least 25% of a company's ownership interests for a company registered with a secretary of state or similar office for the first time after January 1, 2024?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive correspondence from the State or the IRS?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	<input type="checkbox"/>	<input type="checkbox"/>

2023 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:

Were there any changes in dependents from the prior year?

☐ N/A ☐ Yes ☐ No

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 \$2,500?
- Did you pay for childcare while you worked or looked for work?
- Did you pay any expenses related to adoption of a child?

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☐ ☐

Head of Household, Earned Income Credit and Child Tax Credit:

☐ N/A ☐ Yes ☐ No

- Were you unmarried/legally divorced as of December 31, 2023?
- 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.
- Have you ever had any of these credits disallowed or reduced in the past?
- Did the dependents live with you for over half of the year?
- If no, explain: _____

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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.

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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