TAX & NOTARY SOLUTIONS, LLC

2023 TAX RETURN QUESTIONNAIRE, FORMS CHECKLIST, AND ENGAGEMENT LETTER FOR INDIVIDUAL TAX RETURNS

http://www.encyro.com/tns

Legal Name: ______________________________

Occupation: ______________ Email: ______________

Best Phone Number: ______________ Okay to text? ☐ Yes ☐ No

Address to use on tax return: ______________________________

City: ______________ State: ________ Zip: ________

Joint Filer Legal Name: ______________________________

Occupation: ______________ Email: ______________

When the tax return is complete, client copy should be: ☐ MAILED ☐ UPLOADED
(mailed copy is an additional $15)

For joint filers, each person must have their own email address above to e-sign.

Y	N	PERSONAL INFORMATION
☐	☐	Were you legally married as of December 31, 2023?
☐	☐	What is your tax return filing status? ______________
☐	☐	Is this the first year we are preparing your tax return?

If yes, please provide:

- Prior year federal (and state, if applicable) tax returns
- Copies of driver's licenses or other picture identification http://www.encyro.com/tns
- Your date of birth: ______________ Your SS#: ______________
- Joint filer date of birth: ______________ Joint Filer SS#: ______________

Who referred you: ______________________________

☐ ☐ If you have an overpayment, do you want the REFUND deposited in your Bank Account?

If yes, then please provide the following information:

Bank Name: ______________ Account Number: ______________

Routing Transit Number: ______________ ☐ Checking ☐ Savings

If you owe taxes to the IRS or state:

☐ ☐ • Do you want the full amount drafted from your bank account? If yes, what date for the drafts? ______________

☐ ☐ • If you owe to the IRS, do you want to set up an installment payment plan? If yes,
-- How much can you pay per month? ______________
-- What date for the monthly draft from IRS? ______________

☐ ☐ If you are owed a refund, do you want your tax invoice paid out of your refund? Additional charges apply (approx. $100 from your refund paid to TNS and the issuing bank)
☐ Receive check OR ☐ Green Dot Prepaid Visa Card

(Please note, we do not provide automatic PAYMENTS to the IRS. All payments must be arranged by you, the taxpayer. We recommend paying online at irs.gov/payments)

☐ ☐ Did you receive any IRS correspondence or adjustments for 2023 or prior years? Please include copies of all letters received and/or amounts of tax refunded different than your original tax return. http://www.encyro.com/tns

☐ ☐ **Do you have any dependents? If so, please fill out a 2023 dependent questionnaire for each dependent. Additional questionnaires are available on our website.**

FORMS CHECKLIST	
W-2(s)	
1099-INT Interest Income	
1099-DIV Dividends	
1099-B Sale of Stocks	
1099-G Unemployment	
1099-K Payment Card and Third-Party Network Transactions	
1099-R Retirement Distributions	
1099-C Cancellation of Debt	
1099-MISC Miscellaneous Income	
1099-NEC Non Employee Compensation	
1099-S Sale of Real Estate	
1099-SA Distributions from an HSA, Archer MSA, or Medicare Advantage MSA	
1099-SSA Social Security Statement	
1098-E Student Loan Interest	
1098-T Tuition Statement	
1098 Mortgage Interest Statement	
W-2G Gambling Winnings	
1095-A, B or C Health Insurance Statement	
K-1 Trust, estate, partnership or S-Corporation	
1099-Q Qualified Education Programs	

Y	N	HEALTH INSURANCE
☐	☐	Did you have health insurance? If so, type? ☐ Employer ☐ Medicare ☐ Medicaid ☐ Private ☐ Marketplace (please upload form 1095-A)
☐	☐	Did your employer contribute to a Health Savings Account in 2023 (code W on your W-2?) ______
☐	☐	Did you contribute directly to an HSA outside of your employment? Please list amount you contributed: ______
☐	☐	Did you take any distributions out of an HSA account in 2023? Was it all used for medical expenses? ☐ Yes ☐ No

Y	N	PURCHASES, SALES, AND DEBT
☐	☐	Did you sell any stocks, bonds, or other investment property in 2023?
☐	☐	Were you granted or did you exercise any stock options from your employer in 2023?
☐	☐	Did you own any stocks that became worthless? If so, please provide a listing.
☐	☐	Did you purchase, sell, or refinance your principal home or second home? If so, please provide the closing documents (the one to two pages with all the numbers in columns) and a copy of the 1099-S if you have one.
		• What year did you buy the property? ______
		• How much money did you spend on improvements since you purchased the property? ______
		• Did you live in the home as your primary residence for any 2 of the last 5 years? ______
		• Was the property ever used as a rental? If so, what dates was it a rental property? ______
☐	☐	Did you take out a home equity loan? If so, what were the proceeds used for? ______
☐	☐	Did you purchase any energy efficient equipment for your residence in 2023? Please provide details.
☐	☐	Did you purchase an electric vehicle in 2023? Please provide details.
☐	☐	Did you have any debts cancelled or forgiven? If so, please provide details and/or 1099's received.

Y	N	RETIREMENT PLANS
☐	☐	Did you receive a distribution from any retirement plan or IRA in 2023 including rollovers? ______
☐	☐	Did you do a conversion of any retirement funds from IRA to Roth IRA in 2023? If so, was the entire gross amount converted? ☐ Yes ☐ No
☐	☐	Did you have any retirement accounts that require you to make a Required Minimum Distribution?
☐	☐	Were any of your Required Minimum Distributions made directly to a charitable organization as a Qualified Charitable Distribution in 2023? If so, please provide total amount. ______
☐	☐	Did you receive any retirement plan distributions in 2020 that were Covid related and you chose to have the amount spread over three years? Please provide details if I did not prepare the tax return. ______
☐	☐	Did you ALREADY contribute to a traditional IRA, Roth IRA or SEP for 2023? Amounts on a W-2 do not count. Please include details below.
☐	☐	Primary Taxpayer - Type of Account: ______ Amount: ______
☐	☐	Secondary Taxpayer - Type of Account: ______ Amount: ______
☐	☐	Are you PLANNING on contributing to a traditional IRA, Roth IRA, Solo 401(k) or SEP by April 15, 2024 for 2023? If yes, do you need help determining amounts, eligibility, or other issues? Yes ☐ No ☐

Y	N	EDUCATION
☐	☐	Did you, your spouse, or a dependent incur tuition expenses to attend college in 2023? If so, include 1098-T AND total amount paid to the school by you or on the student's behalf (such as a printout of account). ______
☐	☐	Did you, your spouse or a dependent receive funds from an Education Savings Account or a Qualified Tuition Program? If so, please include amounts and any applicable forms. ______
☐	☐	Were any textbooks or other qualified expenses paid that were not included on 1098-T? If yes, list amount: ______
☐	☐	Has the person incurring tuition expenses taken the American Opportunity Credit in past years? If yes, please include years the credit was used: ______ Who is the student: ______
☐	☐	Has the person incurring tuition expenses ever been convicted of a drug related felony?
☐	☐	Do you or your spouse pay interest on a student loan? Please include your 1098-E.
☐	☐	Did you incur any expenses working as a teacher, counselor, or principal for classes K-12? Amount ______

Y	N	ITEMIZED DEDUCTIONS
☐	☐	Information: The standard deduction for 2023 is $13,850 for Single, $27,700 for Married Filing Joint, and $20,800 for Head of Household with an additional $1,850 for taxpayers over age 65. If your deductions below are less than those amounts, it is unnecessary to itemize. Will you be itemizing in 2023? ☐ Yes ☐ No ☐ I don't know (If no, skip to next section. If yes or don't know, please answer the following:
☐	☐	Did you pay out of pocket medical expenses more than 7.5% of your income? If so, list total: ______
☐	☐	Did you buy a new or used car/truck/motorcycle/RV in 2023? Please provide sales tax paid: ______
☐	☐	Did you build or substantially remodel your principal home or secondary home? If yes, the sales tax may be deductible. Please include total sales tax and keep receipts in your permanent records with purchase documents. ______
☐	☐	Did you pay any mortgage interest, real estate taxes, state income taxes, or personal property taxes in 2023? If yes, upload those forms and amounts. ______
☐	☐	Did you make any charitable donations? For cash/check donations a total is fine but you must keep your receipts in your tax records. For non-cash donations we need detailed receipts. ______
☐	☐	Did you have any gambling losses related to gambling income? If yes, total of losses: ______

Y	N	OTHER INCOME
☐	☐	Did you own a rental property in 2023? If yes, please provide the following, (if applicable): • Detailed income and expenses, including improvements. Please include details including dates, description, and total for any improvements over $2,500. ______ • Number of days rental property was rented or available for rent and number of days used personally. ______ • If you paid any contractor $600 or more for work on your rental, a 1099 must be issued unless they were paid by credit card. I can assist with this process if needed. • If you sold or refinanced a rental property, please include closing documents. • If you converted a rental property to personal use or vice versa, please include details. ______
☐	☐	Did you have your own business (sole proprietor/single owner LLC)? If yes, please fill out the Business Tax Return Questionnaire.

Y	N	PAYMENTS
☐	☐	Did you give any individual a gift of more than $17,000 (including transfers of property)?
☐	☐	Did you pay any household employee $2,600 or more in 2023?
☐	☐	Did you make any estimated or extension tax payments for the year 2023? If yes, please list: 4/15/23 ______ 6/15/23 ______ 9/15/23 ______ 1/15/24 ______ Extension payment 4/15/24

Y	N	MISCELLANEOUS FILING ISSUES
☐	☐	Childcare expenses - if you paid for childcare in 2023, upload a copy of the statement you received.
☐	☐	Do you have school-aged children and live in Louisiana? If so, provide the following information:
		• Name of School Attended: ______
		• Amount Spent on: Uniforms ______ Books ______ Supplies ______ Tuition (if private school) ______
		• Amount put into START college savings fund ______
☐	☐	Did you mine, own, buy, sell, or exchange a virtual currency (cryptocurrency), use a virtual currency to pay for goods or services, or receive a virtual currency as payment for goods or services in 2023?
☐	☐	Are any of your income amounts from a STATE other than the state in which you reside?
		If so, which state and what income (rental, wages, etc.)?
		Also, please include copies of your driver's license(s) as they are required to e-file any STATE tax returns whether resident, part year resident, or non-resident.
☐	☐	Did you have any financial interest in, or signature authority over a foreign account? Please note you may have a FBAR / FinCEN filing requirement. The FBAR is not a tax return and we do not prepare these forms but would be happy to discuss whether you have a filing requirement. Please note that non-compliance can result in the imposition of both civil and criminal penalties.
☐	☐	Did you receive any other income such as bartered services, gifts/inheritances, "cash under the table" or anything else not included on this questionnaire? If yes, please provide details
☐	☐	Are all answers provided in this document, as well as any separately submitted tax information, true and correct to the best of your knowledge and include all income, deductions, and other information necessary for the preparation of this year's income tax returns?
☐	☐	Do you have adequate records to support all information provided for the preparation of this year's income tax return?

NOTES

TAX & NOTARY
SOLUTIONS, LLC

TAX FILING ENGAGEMENT LETTER

Thank you for choosing me and my firm, Tax & Notary Solutions, LLC ("Accountant"), to assist you with your tax returns.

<u>IMPORTANT DATES TO REMEMBER:</u>

- S-Corp (1120-S) and Partnership (1065) Tax Returns are due to the IRS by March 15.
    - ***We need all data for business returns by March 1.***
    - 10% discount will be applied if a complete tax questionnaire and all documents are received by February 15.
    - A tax extension will automatically be filed on any returns received after March 5 for an additional $50 fee.

- Personal/Individual and Self-Employed/1099 Tax Returns are due to the IRS by April 15.
    - ***We need all data for personal returns by April 1.***
    - 10% discount will be applied if a complete tax questionnaire and all documents are received by March 15.
    - Extensions will automatically be filed on any returns received after April 5 for an additional $25 fee.
    - Pay-by-Refund is available if you expect a refund to cover your tax invoice for an additional $100.

<u>DATA COLLECTION & CHARGES:</u>

- The charge for preparation of your tax return will be a flat fee based on the complexity of the tax return and will include federal return and one state. For additional state tax returns, amended returns, or other tax returns there will be additional charges. If you would like an estimate of your specific tax preparation fees, please contact us. For new clients and other clients not billed monthly, half of your estimated fee is due up front for us to start on your return and the other half is due before filing.
- Pay-by-Refund is offered if you are expecting a tax refund for an additional charge. If your taxes are prepared and you will not be receiving the anticipated refund, your Invoice is due upon receipt and your tax return will not be filed until the Invoice is paid.
- We have a secure electronic portal that all tax data should be sent through at www.encyro.com/tns - **PLEASE USE THIS PORTAL TO SEND ALL OF YOUR TAX DOCUMENTS INCLUDING THIS QUESTIONNAIRE AND ENGAGEMENT LETTER.** Sensitive financial data sent through text/email is not secure. You agree to submit all confidential tax documents including this questionnaire and engagement letter by mail/drop-off or secure upload. All emails our firm sends to you that contain sensitive taxpayer data will be sent through encrypted email. We specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us or to us in connection with the performance of this engagement. **An additional charge of $25 (personal) and $50 (business) will be added to your return if you do not use the secure portal to upload your documents.**
- This tax questionnaire and your agreement to the engagement letter is required before we can prepare your tax return. If you do not provide the answered questionnaire, we will contact you to gather the information. **An additional charge of $25 (personal) and $50 (business) will be added to your return if you do not fill out the tax questionnaire.**
- We are available for you throughout the year as new or updated tax situations arise for you. Established tax clients are allowed one hour of questions or tax advice throughout the year at no cost. After that, any research or tax advice will be billed at $60/hour.

<u>FOR BUSINESS RETURNS (LLC/S-Corp/Partnership):</u>

- We require your business to be in "Active, good standing" with the Secretary of State before we will file your tax return. If your business is not in good standing, we will file your Annual Report for an additional charge of $50, added to your Invoice.
- If you provide your own Bookkeeping/Data; we will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find or fix irregularities and should not be relied upon to disclose errors or fraud. We will inform you of any material errors, fraud, or other illegal acts we discover, but we will not audit or otherwise verify the data you submit. If you want us to work on your books to correct data, that can be discussed for an additional fee.

AGREEMENT TO PREPARE TAX RETURNS:

- We will prepare your federal and state income tax returns. We depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items, but we will not otherwise verify the data you submit. We will provide a questionnaire to help you collect the data required for your return and will help you avoid overlooking important information. All information you provide will be kept confidential.
- We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents. We will provide you with a secure electronic copy of your completed tax return through the Encyro portal. We will not provide you with a paper copy, unless requested. There will be an additional $15 charge for a paper copy of your return. The portal will ask for you to setup a password the first time you receive a secure email from us. This allows you to be able to access the copies I email you at any time.
- Any additional copies of your tax return or supporting documents requested during the tax year will be $25 each and must be paid in advance or will be billed if you are a monthly client.
- A complete tax questionnaire and all documents must be received three weeks before the tax deadline or your tax return may be extended. If no information is received by that time, we will not file an extension without a specific request from you. Please remember that an extension is only additional time to file, not additional time to pay, and interest and penalties accrue during the extension period.
- Review all tax-return documents carefully before signing them. A signed e-file authorization form is required by the IRS before any tax return can be electronically filed. For joint tax returns, both signatures are required before filing. You are responsible for the timely return of this signed form by mail or secure upload.
- If your tax return is unable to be e-filed or is rejected through e-file and it has to be mailed to the IRS and/or State Agency, an additional $15 charge will apply plus the cost of certified mail postage to the taxing authority.
- Please let us know right away if you receive any letters from the IRS or any other tax agency. Responding timely to these communications is extremely important. Additional fees are charged for any representation work.
- If there is an error on the return resulting from incorrect information supplied by you, or due to your subsequent receipt of amended or corrected tax form(s), you are responsible for the payment of any additional taxes, penalties and interest to the IRS as well as additional fees for us to make any corrections. If we are at fault, we will correct your return for free and pay any penalties, however, we are not responsible for payment of any additional taxes owed.
- Either party may terminate this agreement upon giving a ten (10) days written notice. Should this agreement be terminated prior to completion of services, we will prepare a final invoice as you are obligated to compensate us for all services provided, even if we have not completed your return. We reserve the right to suspend our services or to withdraw from this engagement if any of our invoices are deemed delinquent.
- To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated. I appreciate your confidence in me. Please let me know if you have any questions.

I/we, the Client, agree to the above terms and conditions of the Engagement Letter with my signature below:

________________________ Date: ________________________

Print Name: ________________________

________________________ Date: ________________________

Print Name: ________________________