

TAX YEAR 2022

## YOUR INFORMATION

Your Full Name

Social Security Number

Birth Date

Occupation in 2022

## SPOUSE'S INFORMATION

Spouse's Full Name

Social Security Number

Birth Date

Occupation in 2022

## ADDRESS &amp; CONTACT INFORMATION

Mailing Address

City

State

Zip

Physical Address (If different, or if Mailing Address is a P.O. Box)

City

State

Zip

Your Phone

Spouse's Phone

Your Email

Spouse's Email

## FILING STATUS

Marital status at the end of 2022

 Single  Married

If married, did you live apart from your spouse during the last 6 months of 2022?

 Yes  No

By answering "Yes," you are confirming that if requested by the IRS, you can provide documentation that verifies your spouse did not live with you during the last 6 months of the year, such as a lease agreement, utility bills, a letter from a clergy member, or a letter from social services.

Can you be claimed as a dependent on someone else's tax return?

 Yes  No

Did you pay for over half the cost of keeping up your home during 2022?

 Yes  No

Upkeep expenses include rent, utilities, food eaten in the home, mortgage interest, real estate taxes, and insurance on the home. If you use payments you received under any public assistance program to pay for part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

By answering "Yes," you are confirming that if requested by the IRS, you can provide documentation that verifies you paid for over half the cost of keeping up your home, such as rent receipts, utility bills, grocery receipts, and other household bills.

## DEPENDENTS

First Name	Last Name	Birth Date	Social Security Number	Relationship to You	# of Months Lived with You in 2022

If requested by the IRS, what documentation can you provide that shows evidence of the relationship between you and each of your dependents listed above (birth certificates, marriage certificates, court documents, letters from authorized placement agencies, etc.)?

If requested by the IRS, what documentation can you provide that shows evidence that each of your dependents lived with you for the number of months stated above during 2022 (school, medical, childcare provider, social service records, etc.)?

## REQUIRED INFORMATION FOR DEPENDENT CHILDREN

If you are claiming a dependent child on your tax return, in order for us to meet certain requirements set forth by the IRS, you are required to accurately and thoroughly answer all questions listed below. If applicable, be sure to provide a detailed explanation for each child you are claiming. Your tax preparer will review each question that pertains to your situation during the preparation of your tax return.

Are you claiming a child who was between 19 and 23 years of age at the end of 2022 and a full-time student for any part of five calendar months during 2022? If yes, please list the educational institution and the months attended by the child as a full-time student.

Yes  No

Are you claiming a child who is permanently and totally disabled? If requested by the IRS, can you provide documentation that verifies the child is permanently and totally disabled, such as a note from a doctor, healthcare provider, or social service program?

Yes  No

Are you claiming a child who is under age 13? If yes, please explain who provided child care while you worked?

Yes  No

Are you claiming a child who lived with any other adult relative for more than half the year during 2022? If yes, please list each adult relative who lived in the same home as the child for more than half the year, their relationship to the child, and their income for 2022.

Yes  No

Are you claiming a child who is not your own son or daughter? If yes, please explain why the parents of the child are not claiming the child.

Yes  No

## TAX PREPARER'S NOTES

## ENGAGEMENT AGREEMENT

NAME(S) OF CLIENT(S) \_\_\_\_\_

DATE: \_\_\_\_\_

Thank you for selecting our firm to assist you in the preparation of your individual and/or business income tax returns. This letter confirms and specifies the terms and limitations of our engagement with you, clarifies the nature and extent of the services we will provide, and discloses your responsibilities for your annual tax compliance obligations. By sending us the information for the preparation of your tax returns, you and all parties referenced in this letter agree to these terms for our engagement. If you have questions concerning this letter, please contact us.

### **Tax Return Preparation Services**

We will prepare your federal and state or local income tax returns for states or localities that are indicated from the information you provide. If you would like us to prepare additional state returns or other tax returns (e.g., excise tax returns, gift tax returns, property tax returns), please notify us in writing. If you choose to add jurisdictions or other types of returns, this will increase the amount of our fees and expenses described below.

We will advise you if we believe, based on the information that you provide us, that an income or franchise tax return should be filed in any other Jurisdiction, but we will not prepare any such tax return without your approval. It is important that you inform us of any new or expanded activities that could trigger filing requirements in additional state(s), such as the acquisition of property or the hiring of employees in a new state. Activities of a partnership, LLC, trust, or other pass-through entity in which you are an owner or beneficiary may also trigger additional state tax filings, so please contact us if you have acquired an interest in a new pass-through entity over the past year.

If we determine that you are eligible for any tax credit, exclusion, or deduction, we will either apply any such tax benefit in preparing your tax returns or we will advise of its availability and any related considerations to permit you to decide whether to take advantage of the tax benefit. There are numerous tax credits, exclusions, and deductions for which a detailed review of business or investment activities would be required to determine their availability. Such a detailed review is beyond the scope of services of this engagement letter. If you would like us to undertake a detailed review of your activities to identify tax credits, exclusions, or deductions, please contact us to discuss the terms of an engagement for these services.

We will prepare these returns from information you provide to us, using our professional judgment. We will rely on the data you submit to us. Although we may ask for clarification or elaboration of data provided by you, we will not audit or otherwise verify it. If you have a business, there may be some associated bookkeeping. These associated services do not constitute accounting or auditing services and are also not designed, nor can they be relied upon, to detect fraud, defalcation, or other irregularities should any exist. During the course of our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

We will use our professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

If you have questions involving application of tax law to your financial affairs, we are available to

assist you. We will also be available to answer your inquiries on specific tax matters and to consult with you on income tax and estate tax planning.

Because of their special purpose, nature, and format, income tax returns do not constitute financial statements prepared in accordance with generally accepted accounting principles. The tax returns should be used only for tax purposes and must not be used as a substitute for financial statements. Tax return preparation services do not constitute accounting or auditing services and are not designed to disclose defalcations or other irregularities, should any exist.

Under Internal Revenue Code regulations for all paid tax return preparers, it may be necessary in some cases to attach an additional disclosure to a tax return for a practitioner to prepare and sign a return. The disclosure may, in some cases, reduce the taxpayer's risk of penalties attributable to a substantial understatement. If we identify any positions on your returns that are affected by this standard, we will contact you to discuss the need for disclosure and any opportunity to avoid disclosure through additional research. Any need for return disclosure or additional research could increase the cost of preparing your returns.

### **Fees and Expenses for Tax Return Preparation**

Our fees for tax return preparation are based on the time required for work performed, the complexity of any technical issues addressed, the need to confirm information or to perform accounting work as a precondition to tax return preparation, direct expenses, and the impact of receipt of necessary information less than 30 days prior to the due date of the returns. You also understand that our fee is due upon receipt of the returns and you agree to make prompt payment. Invoices not paid after 30 days will be subject to a 1 ¼ % monthly service charge, which is equivalent to a 15% annual rate. A sample of our fees is on page 4 of this agreement. That summary is for comparison purposes only and may not be indicative of the fee for your return. We will provide a firm quote if you prefer.

### **Your Copy of Your Tax Returns**

Federal law requires that we provide the taxpayer with a copy of any paper-filed federal tax return for which we are the paid preparer. For electronically filed federal returns for which we are the paid preparer, we are required to provide the taxpayer with the information contained on the return. We will provide you with an electronic copy of the tax return for all returns which we prepare. If you would like to receive a paper copy in lieu of the electronic copy, please notify us in writing as soon as possible.

### **Electronic Filing of Tax Returns**

We will use our best efforts to electronically file your tax returns. Prior to electronic filing, we will provide you with the information to be included on your return for your review and approval. Federal and state laws require that we obtain your written authorization prior to electronically filing a return, so it is critical that you **sign** and return the authorization form to permit electronic filing by the return's due date,

### **Certain Additional Services**

In connection with your tax returns or in response to your request(s), we may provide you with federal, state, local or international tax advice concerning matters that are not the subject of a separate engagement letter. We may also (at your request) assist you in responding to inquiries from the IRS or from other tax authorities concerning the tax returns that we prepare on your behalf. These services are beyond the scope of tax return preparation. Our fees for tax advice or responding to inquiries will be based on the time required for work performed, the complexity of any technical issues addressed, and the impact of any impending deadline, plus out-of-pocket expenses. Should the IRS or other tax authority choose to conduct an audit of your return, we are available to represent you if you wish. That work is not contemplated in this engagement agreement. Any such representation will require a separate engagement agreement.

In any counseling with you on the tax implications of investing activities, tax interpretation, personal financial planning, or tax planning, we may analyze proposed investments or develop recommendations in terms of your financial goals, as well as their tax implications. We will not, however, offer recommendations as to the investment quality or risks associated with any specific investment. In terms of interpretation of various tax issues, areas of tax law, and compliance, we will provide you our professional opinion.

## **Record Retention**

Federal tax law requires us to retain copies of tax returns we prepare and certain other documents related to our tax services for varying time periods. Our current policy (which we may revise at any time and at our sole discretion) is to retain copies of tax returns and certain related work papers for seven years after the return is filed, subject to events beyond our control. We provide our clients with a file copy of each federal income tax return for which we are a signing preparer, and we recommend that you retain this copy in your records.

Although taxpayers are not required to retain their tax records for longer than the seven-year period, there are situations in which tax returns older than seven years may contain information useful in future tax planning. For example, prior year returns may contain information relating to the basis of assets for gain/loss calculations.

Please call me at your earliest convenience if you have questions concerning this letter or any other issues concerning your tax information.

Very truly yours,

/S/ Michael E Greenleaf

ACCEPTED DATE \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

## TAX RETURN FEES

### **1040 Returns**

1. Up to two W2 forms – no other income - \$80
2. Up to two W2 forms – eligible for Earned Income Credit - \$140
3. Up to two W2 forms, investment accounts, dividend and interest accounts - \$240
4. Any return with gambling income or a schedule C (business income and expense) - \$360 if summary is provided
5. Bookkeeping required to compile business income (see #4 above) - \$50 per hour

### **1120, 1120S and 1065 returns (corporations and partnerships)**

1. With compiled financial statements - \$480 – 960
2. Compilation of financial statements from original records - \$50 per hour