

## 2023 TAX QUESTIONNAIRE AND ENGAGEMENT LETTER

Name: \_\_\_\_\_

Occupation: \_\_\_\_\_ Email: \_\_\_\_\_

Best Phone Number: \_\_\_\_\_

Address to use on tax return: \_\_\_\_\_

City \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

Joint Filer Name: \_\_\_\_\_

Occupation: \_\_\_\_\_ Email: \_\_\_\_\_

When the tax return is complete:  MAIL (\$15 charge)  UPLOAD TO PORTAL (free)

Use e-signatures with Knowledge Based Authentication for Form 8879:  YES  NO

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

Y	N	PERSONAL INFORMATION
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Were you legally married as of December 31, 2023?

Is this the first year we are preparing your tax return?

If yes, please provide:

- Two years of prior federal (and state, if applicable) tax returns
- Copies of driver's licenses or other picture identification
- Your date of birth \_\_\_\_\_
- Joint filer date of birth \_\_\_\_\_

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

(Please note, we do not arrange automatic PAYMENTS. All federal and/or state tax payments must be arranged by you, the taxpayer.)

Did you mine, 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?

**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 or State Refund	
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  Apple  
 Health Sharing Ministry  Marketplace (please include 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: \_\_\_\_\_

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? Please include all forms.

Were you granted or did you exercise any stock options from your employer in 2023? Please include all forms.

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.)

Did you take out a home equity loan? If so, what were the proceeds used for? \_\_\_\_\_

Did you purchase any energy efficient equipment (heat pump, water heater, solar panels, HVAC, windows, doors, insulation) in 2023? Please include receipts and note that not all purchases will meet the specific IRS requirements.

Did you purchase a qualified electric vehicle in 2023? Please provide receipt that includes VIN.

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 How much was converted? \_\_\_\_\_

Do you have any retirement accounts that require you to make a Required Minimum Distribution in 2023? If the RMD was not made timely, please contact us immediately.

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 of QCD: \_\_\_\_\_

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 forms and a list of higher education expenses.

Were any textbooks or other qualified expenses paid that were not included on 1098-T? Please include totals.

Has the person incurring tuition expenses taken the American Opportunity Credit in past years? If yes, please include years the credit was used: \_\_\_\_\_ Which 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 \$1,500 for each taxpayer over age 65. If your deductions below are less than those amounts, it is unnecessary to itemize for your federal income tax return. Will you be itemizing in 2023?**

Yes  No  I don't know  Itemizing for state income tax only

Did you pay out of pocket medical expenses more than 7.5% of your income?

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 provide sales tax paid, if applicable.

Did you pay any mortgage interest, real estate taxes, state income taxes, or personal property taxes in 2023?

Did you make any charitable donations? For cash/check donations the 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?

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)? EIN if you have one \_\_\_\_\_

If yes, please provide the following, (if applicable):

- All Forms 1099-K and/or 1099-NEC.
- Detailed income and expenses (if using software program, please provide Balance Sheet as well as Profit and Loss statements.)
- Mileage for business and personal (detailed logs with odometer readings must be kept in your records.)
- If you paid any contractor \$600 or more for work for your business or paid rent out of your business, a 1099 must be issued if payments were not made by credit card. I can assist with this process if needed.
- For WA owners only, please include copies of your DOR quarterly or monthly tax returns if we do not prepare them for you. If you are an annual filer and you need us to assist in filing, please let us know.
- If you use a home office exclusively for business, please include square footage information if not already in our records. If you do not use the simplified method, please include home expenses for 2023.

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: Applied from 2022 \_\_\_\_\_ 4/15/23 \_\_\_\_\_ 6/15/23 \_\_\_\_\_
9/15/23 \_\_\_\_\_ 1/15/24 \_\_\_\_\_ Extension payment 4/15/24 \_\_\_\_\_

Y

N

MISCELLANEOUS FILING ISSUES

Did you receive any IRS correspondence or adjustments for 2022 or prior years? Please include copies of all letters received and/or amounts of tax refunded different than your original tax return.

Do you have an IP (Identity Protection) PIN issued by the IRS? If so, please list the most recent number received for primary filer \_\_\_\_\_ and (if applicable) joint filer \_\_\_\_\_

Are any of your income amounts from a STATE other than the state in which you reside? If so, which state and what income? \_\_\_\_\_

Did you receive Form 1099-K(s) for transactions through online selling or payment processors? If so, what was the nature of these payments? \_\_\_\_\_

Did you have any financial interest in, or signature authority for 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.

Do you have an ownership interest in an LLC (limited liability company), partnership, or corporation? Please note there are new requirements to report your beneficial ownership interest to FinCEN in 2024. I am unable to complete these reports for clients, but more information on due dates and processes can be found at: www.fincen.gov/boi

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? And do you have adequate records to support all information provided for the preparation of your tax return for 2023? THIS MUST BE ANSWERED YES OR WE ARE UNABLE TO PREPARE YOUR TAXES.

NOTES: \_\_\_\_\_
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www.darrciecpa.com • 3813 Wylie Dr • Helena, MT 59602-8808 • 406-404-6633 • darrciecpa@gmail.com

Dear Client:

Thank you for selecting Darrcie Inman, CPA to work with and advise you regarding your taxation. To ensure a complete understanding between us, this engagement letter includes information about the services that we propose to provide for you.

We will prepare your 2023 individual federal income tax return using the information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. Our work will not include any procedures to discover defalcations or other irregularities. The only accounting or analysis work we will do is that which is necessary for the preparation of your income tax returns.

Beneficial Ownership Information (BOI) Reporting is not within the scope of this engagement because it is not a tax return.

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

It is your responsibility to provide the information required for preparation of a complete and accurate return. You should keep all documents, receipts, and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax return, so you should review it carefully before signing.

The charge for preparation of your individual tax return will be a flat fee based on the complexity of the tax return. For 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. Rush fees may apply if documents are not received by the stated due dates.

A signed e-file authorization (Form 8879) is required before any tax return can be electronically filed. For joint tax returns, both signatures are required before filing. Authorizations must be signed in ink or with specific e-signature software requested by us. Typed or saved signatures in an adobe or similar program are not acceptable to the IRS. You are responsible for the timely return of this signed form by mail or secure upload.

In connection with this engagement, we may communicate with you by email. 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 or to us in connection with the performance of this engagement.

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 you receive any communications from the IRS or other state tax authority, please contact us immediately. Responding timely to these communications is extremely important. In the event of an examination of this or any prior year, we may be able to represent you, even if we did not prepare the original return. Additional fees are charged for any representation work.

We will also provide you with interim and year-end tax planning services on issues that you specifically bring to our attention in writing. Our ability to provide you with appropriate guidance on such issues will be entirely dependent on the timeliness, accuracy, and completeness of the relevant information bearing on the issue which we will rely on you to provide to us. Although we may orally discuss tax planning issues with you from time to time, such discussions will not constitute advice upon which we intend for you to rely for any purpose. Rather, any advice upon which we intend for you to rely, and upon which you will rely, will be embodied in a written report or correspondence from us to you, and any such writing will supersede any prior oral representations between the parties on the issue. Additional fees are charged for these services.

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.

Either party may terminate this agreement upon giving 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.

This engagement letter is contractual in nature and includes all the relevant terms that will govern the engagement for which it has been prepared. You should keep a copy of this fully executed letter for your records. If we do not receive from you a signed letter but receive from you a completed copy of the attached tax questionnaire and/or supporting documentation requested therein, then such receipt by us shall be deemed to evidence your acceptance of all the terms set forth above.

We appreciate your confidence in us. Please contact us if you have questions.

Sincerely,



Darrcie Inman

Accepted By: \_\_\_\_\_ Date \_\_\_\_\_  
\_\_\_\_\_ Date \_\_\_\_\_

(Both primary taxpayer and secondary taxpayer must sign for preparation of a jointly filed tax return.)