



Terms of Tax Preparation Engagement

We provide this letter to ensure an understanding of the terms of our engagement and the nature and limitations of our services for the 2023 tax filing season. In order to ensure this understanding, we ask all clients to confirm these arrangements.

We will prepare your 2023 annual federal and state income tax returns and supporting schedules, if necessary, from information that you will provide to us. You are responsible for informing us if you have tax-filing obligations in another state. We will not audit or verify this data, although we may ask you to clarify some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering information. Your use of forms provided will assist in keeping important information from being overlooked. Unless otherwise agreed to in writing, this engagement does not include tax planning advice or additional services not included in this letter, and the returns that we prepare are not intended for use for any other purpose. If any bookkeeping services are needed to clean up any data, we will bill separately for this service.

It is your responsibility to provide all information and relevant facts that are **required for the preparation of complete and accurate returns**. You are certifying that the information you provide to us can be substantiated by appropriate documentation, and that it is true, correct, and complete to the best of your knowledge. You should retain all documents, canceled checks, and other data that are used in completing the return. These may be necessary to prove the accuracy and completeness of the returns upon examination. You have final responsibility for your income tax returns, and therefore, you should review them carefully before you sign them.

To timely file your tax returns, we need all required information no later than **Friday, March 15, 2024**. You may be required to request an extension if we do not receive all required information by the above date. We will take your signature as authorization that we may file an extension on your behalf. An extension is an extension of time to file the return, and not an extension to pay taxes due.

Our tax preparation procedures cannot be relied upon to disclose errors, irregularities, or illegal acts; including fraud that may exist. However, we will inform you of any material errors that come to our attention.

Your returns could be selected for review by the IRS or other taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent you. We will provide you with a separate engagement letter for that representation, and fees and expenses will be invoiced in accordance with the terms of that engagement letter.

Our fee for the tax return preparation is based on the complexity of the work, our professional time, as well as out-of-pocket expenses. The invoice will be presented to you with the tax return.

Payment is due upon presentation of the tax return.

We may terminate our representation of you if you fail to pay our statements when due, if you insist we pursue objectives that we consider imprudent, unprofessional, or unethical; or if we feel further representation is not warranted for personal reasons. Regardless of the reason for termination, you are obligated to pay for services provided and costs incurred through the date of termination.

Please sign this letter and return it to us to signify your acceptance of these terms. Thank you for allowing us to assist you and for your anticipated understanding of the need for this letter. We will keep a copy of this letter in our file.

Kollath & Associates, CPA LLC

AGREED TO AND ACCEPTED BY TAXPAYER AND SPOUSE (if applicable):

Taxpayer Signature

Date

Spouse Signature

Date

Print Name

Print Name

Brookfield:

375 Bishops Way, Ste. 226
Brookfield, WI 53005
Phone: 414-751-6847
Fax: 866-486-4261

Madison:

6200 Mineral Point Road, Ste. 100
Madison, WI 53705
Phone: 608-824-3002
Fax: 866-486-4261

Prairie du Sac:

421 Water Street, Ste. 111
Prairie du Sac, WI 53578
Phone: 608-644-0206
Fax: 608-643-3467

www.kollathcpa.com
www.sustainablehr.net
www.organicpayroll.com

KollathCPA

2023 Tax Questionnaire (Required)

Thank you for choosing Kollath CPA for your 2023 tax return preparation. **To ensure we have obtained all necessary information on your tax situation to fully prepare your current year tax return, we will be requiring you to complete the following questionnaire.** This provides us with the needed information to ensure we have prepared your return up to both our own and the IRS's standards.

We are working to increase our efficiency to ensure we can process and complete all of our clients' returns in a timely manner. We strive to maintain our high level of service while keeping our fees as low as possible; but due to increased costs and overall inflation, we expect our preparation fees to increase this year.

To help with this, we have included some information below that can keep both fees and turnaround time low this tax season. **Following these tips and recommendations can help save you money and get your return processed faster.**

Helpful Tips and Recommendations

Useful Information

- The following questionnaire is a required document we need before finalizing your return. Please provide this with your 2023 tax documents.
- We have multiple levels of staff working on returns to help enter data and free up our more experienced staff. This helps keep costs down and helps spread out the workload during our busiest time.
- If any of the following questions ask you to provide any tax form or additional information, please do so, or we will have to reach out for that before we are able to finalize.
- The sooner you can respond to any request for additional information, the better.

Providing Information

- Because much of our staff will be working remotely, we prefer that you provide your information electronically if possible. Please request an email from efile@kollathcpa.com to receive an upload link that you can use to send us your information securely.
- Try to provide all required information at one time. Providing your tax information in multiple batches or emails can delay the processing. **Please wait until you are providing all your information to send in the questionnaire and engagement letter. There is no need to send these forms on their own.**
- If you are emailing your information, it is helpful if your documents are in PDF form and are named based on the tax form they represent.
- If you are dropping off or mailing your information physically, it is helpful to organize the forms in the same order they appear in your organizer.

Charity

- For **cash** charity: Providing a summary of your charitable gifts in your organizer is enough for us to claim the deduction. If there is anything that appears out of the ordinary, we will follow up. We recommend keeping documentation for your records as the IRS requires this in certain circumstances.
- For **non-cash** charity: Please be sure the information you provide has a value, date, and description assigned to it. A blank receipt from Goodwill is not enough information for us to determine what to deduct.

Medical

- Providing a summary of your medical payments in your organizer is enough for us. Providing us with multiple receipts and bills can take time to organize and summarize, and because of the high deduction threshold, there is commonly little to no tax benefit.
- The exception to this rule relates to any out-of-pocket health/dental insurance premiums and long-term care premiums. Always provide any of these applicable payments as separate amounts, even if all other medical expenses are low.

Brookfield:
375 Bishops Way, Ste. 226
Brookfield, WI 53005
Phone: (414) 751-6847
Fax: (866) 486-4261

Madison:
6200 Mineral Point Road, Ste. 100
Madison, WI 53705
Phone: (608) 824-3002
Fax: (866) 486-4261

Prairie du Sac:
421 Water Street, Ste. 111
Prairie du Sac, WI 53578
Phone: (608) 644-0206
Fax: (608) 643-3467

www.kollathcpa.com
www.organicpayroll.com
www.sustainablehr.net
www.sustainablehrpeo.com

Name: _____

Date: _____

Questionnaire

A. Personal Information		Yes	No
A1.	Did your marital status change during the year? <i>If yes, explain:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
A2.	Did your address change from last year? <i>If yes, please provide new address:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
A3.	Did you live separately from your spouse during the last six months of the year?	<input type="checkbox"/>	<input type="checkbox"/>
A4.	Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
A5.	<p>Did your bank account information change since last year? If this is your first return with Kollath CPA, please provide the necessary bank information below to allow us to directly deposit any refund you may receive.</p> <p><i>*Without this information, we will default to sending any refund via mail instead of direct deposit.</i></p> <p><i>*If the account is a savings account, please note that here as well or we will assume it is a checking account.</i></p> <ul style="list-style-type: none"> • Bank Name: _____ • Routing Number: _____ • Account Number: _____ 	<input type="checkbox"/>	<input type="checkbox"/>
A6.	Are you a telecommuting employee that was required to “shelter in place” due to local COVID-19 protocols while working in a state that was not your home state?	<input type="checkbox"/>	<input type="checkbox"/>
A7.	Did you receive an Identity Protection PIN (IP PIN) from the IRS, or have you been a victim of identity theft? <i>If yes, please attach the IRS letter.</i>	<input type="checkbox"/>	<input type="checkbox"/>
A8.	Did you reside in or operate a business in a federally declared disaster area? <i>The federally declared disaster areas include areas impacted hurricanes, tropical storms, floods, as well as wildfires.</i>	<input type="checkbox"/>	<input type="checkbox"/>

B. Dependent Information		N/A <input type="checkbox"/>	
If you don't have any dependents to claim for 2023, mark the N/A box and skip to the next section.		Yes	No
B1.	Were there any changes in dependents from the prior year? If yes, explain: _____ <i>If you have a new dependent, provide their full name, date of birth, Social Security Number, and relationship to you.</i>	<input type="checkbox"/>	<input type="checkbox"/>
B2.	Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,500? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
B3.	Do you have dependents who must file a tax return? If yes, would you like Kollath CPA to prepare their return? Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B4.	Did you provide over half the support for any person(s) other than your dependent children during the year? If yes, please provide us with their information.	<input type="checkbox"/>	<input type="checkbox"/>
B5.	Did you pay for childcare while you worked, looked for work, or while a full-time student? If yes, please give us the provider information (including EIN/SSN) and amounts.	<input type="checkbox"/>	<input type="checkbox"/>
B6.	Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
B7.	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? If yes, please provide.	<input type="checkbox"/>	<input type="checkbox"/>
B8.	Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS, or have they been a victim of identity theft? If yes, please attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>

C. Purchases, Sales, and Debt Information		Yes	No
C1.	Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
C2.	Did you sell, exchange, or purchase any assets used in your trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
C3.	Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
C4.	Did you sell, exchange, or purchase any real estate during the year? If yes, please provide us with the closing statement(s).	<input type="checkbox"/>	<input type="checkbox"/>
C5.	Did you purchase or sell a principal residence during the year? If yes, please provide us with the closing statement(s).	<input type="checkbox"/>	<input type="checkbox"/>
C6.	Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
C7.	Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
C8.	Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
C9.	Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
C10.	Did you lend money with the understanding of repayment, and this year it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>

C. Purchases, Sales, and Debt Information (continued)		Yes	No
C11.	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"/>
C12.	Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year? <i>If yes, please include the vehicle statement from the dealer.</i>	<input type="checkbox"/>	<input type="checkbox"/>

D. Income Information		Yes	No
D1.	Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships, or foreign employers?	<input type="checkbox"/>	<input type="checkbox"/>
D2.	Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
D3.	Did you receive any unemployment benefits? <i>If yes, please provide the Form 1099G.</i>	<input type="checkbox"/>	<input type="checkbox"/>
D4.	Did you receive any alimony in 2023? <i>If yes, please provide the amount:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
D5.	Did you pay any alimony in 2023? <i>If yes, please provide the amount:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
D6.	Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
D7.	Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>
D8.	Did any of your life insurance policies mature, or did you surrender any policies?	<input type="checkbox"/>	<input type="checkbox"/>
D9.	Did you receive any awards, prizes, hobby income, or gambling or lottery winnings? <i>If yes, which ones?</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
D10.	Do you expect a large fluctuation in income, deductions, or withholding next year? <i>If yes, explain:</i> _____	<input type="checkbox"/>	<input type="checkbox"/>
D11.	At any time during 2023, did you (a) receive (as a reward, award, or payment for property or services) or (b) sell, exchange, or otherwise dispose of a digital asset? <i>Be aware, if you sold or used crypto in 2023, you may or may not receive a 1099 tax statement from your financial institution reporting the transaction. If you did not receive a 1099 tax statement, you are responsible for providing us with detailed information on each transaction, such as date, cost basis, and sales price/market value at time of transaction.</i>	<input type="checkbox"/>	<input type="checkbox"/>

E. Retirement Information		Yes	No
E1.	Are you an active participant in a pension or retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
E2.	Did you receive any Social Security benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
E3.	Did you make any withdrawals from an IRA, Roth IRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>

E. Retirement Information (continued)		Yes	No
E4.	Did you make any Roth conversions this year?	<input type="checkbox"/>	<input type="checkbox"/>
E5.	Did you make any Qualified Charitable Distributions (QCDs) this year?	<input type="checkbox"/>	<input type="checkbox"/>
E6.	If you received any qualified disaster retirement plan distributions in the past, did you repay any of the distributions in 2023?	<input type="checkbox"/>	<input type="checkbox"/>
E7.	Did you receive any lump-sum payments from a pension, profit sharing, or 401(k) plan?	<input type="checkbox"/>	<input type="checkbox"/>
E8.	Did you make any contributions to a 401(k) or other qualified retirement plan through your employer?	<input type="checkbox"/>	<input type="checkbox"/>
E9.	<p>Did you make any contributions to an IRA, Roth IRA, Keogh, SIMPLE, SEP, or other qualified retirement plan outside of your employer?</p> <p>If yes, the following information must be provided as well:</p> <ul style="list-style-type: none"> • Taxpayer contribution amount & retirement type: _____ • Spouse contribution amount & retirement type: _____ 	<input type="checkbox"/>	<input type="checkbox"/>

F. Education Information		Yes	No
F1.	Did you, your spouse, or your dependents attend a post-secondary school during the year?	<input type="checkbox"/>	<input type="checkbox"/>
F2.	Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, please attach any Form(s) 1098-T.	<input type="checkbox"/>	<input type="checkbox"/>
F3.	<p>Did anyone in your family receive a scholarship of any kind during the year?</p> <p>If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?</p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<input type="checkbox"/>	<input type="checkbox"/>
F4.	<p>Did you make any withdrawals from an education savings or 529 Plan account?</p> <p>If yes, please provide the Form 1099-Q.</p> <p>If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?</p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<input type="checkbox"/>	<input type="checkbox"/>
F5.	<p>Did you make any contributions to an education savings or 529 Plan account?</p> <p>If yes, please provide the 2023 year-end (not just Q4) statement.</p>	<input type="checkbox"/>	<input type="checkbox"/>
F6.	<p>Did you pay any K-12 Private School Tuition this year?</p> <p>If yes, please provide the year-end tuition statement.</p>	<input type="checkbox"/>	<input type="checkbox"/>
F7.	Did you pay any student loan interest this year? If yes, please provide Form 1098-E.	<input type="checkbox"/>	<input type="checkbox"/>
F8.	Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	<input type="checkbox"/>	<input type="checkbox"/>

G. Self-Employment Information		N/A <input type="checkbox"/>	
(If you were not self-employed in any manner, mark the N/A box and skip to the next section.)		Yes	No
G1.	Did you receive any state or local grants that may be nontaxable in 2023? If yes, please provide the amount and name here: _____	<input type="checkbox"/>	<input type="checkbox"/>
G2.	Have you, or do you plan to, become an owner (over 25%) in a newly formed business after January 1, 2024?	<input type="checkbox"/>	<input type="checkbox"/>
G3.	Did you apply for or obtain any amount of Employer Retention Credit in 2023?	<input type="checkbox"/>	<input type="checkbox"/>
G4.	If you file on a Schedule C, did you pay health insurance premiums for yourself and/or your employees this year? If yes, please provide the amount paid here: _____	<input type="checkbox"/>	<input type="checkbox"/>
G5.	Did you utilize an area of your home exclusively for non-employee related business purposes? <i>*(This is not applicable for those who are W2 employees working remotely.)*</i> If yes, please provide: <ul style="list-style-type: none"> Total home square footage: _____ Total office square footage: _____ 	<input type="checkbox"/>	<input type="checkbox"/>
G6.	Did you have mileage this year? If yes, please provide the amount(s) below. If you had multiple businesses and/or rentals, we need separate amounts for each applicable business/rental. <ul style="list-style-type: none"> Business miles: _____ 	<input type="checkbox"/>	<input type="checkbox"/>

H. Health Care Information		Yes	No
H1.	Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e., Medicare/Medicaid) for your family? If yes, please attach any Form(s) 1095-B and/or 1095-C you received.	<input type="checkbox"/>	<input type="checkbox"/>
H2.	Did you enroll in lower cost Marketplace coverage through healthcare.gov under the Affordable Care Act? If yes, please attach any Form(s) 1095-A you received. <i>If yes, did you share a policy with anyone who is not included in your family? Yes <input type="checkbox"/> No <input type="checkbox"/></i>	<input type="checkbox"/>	<input type="checkbox"/>
H3.	Did you make any contributions to a Health Savings Account (HSA) or Archer MSA? <i>*Please be aware an HSA is different from an FSA (Flexible Spending Account)*</i> If yes, was your HSA active for the entire year? Yes <input type="checkbox"/> No <input type="checkbox"/> <ul style="list-style-type: none"> If no, please provide the number of months it was active for: _____ 	<input type="checkbox"/>	<input type="checkbox"/>
H4.	Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA this year? If yes, please provide us with the amounts: _____	<input type="checkbox"/>	<input type="checkbox"/>
H5.	Did you pay long-term care premiums for yourself or your family? If yes, please provide amounts: _____	<input type="checkbox"/>	<input type="checkbox"/>
H6.	Did you make any contributions to an ABL (Achieving a Better Life Experience) account? If yes, please attach any Form(s) 5498-QA you received.	<input type="checkbox"/>	<input type="checkbox"/>
H7.	Did you receive any withdrawals from an ABL (Achieving a Better Life Experience) account? If yes, please attach any Form(s) 1099-QA you received.	<input type="checkbox"/>	<input type="checkbox"/>
H8.	Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, please attach any Form(s) 1099-H you received.	<input type="checkbox"/>	<input type="checkbox"/>

I. Itemized Deduction Information		Yes	No
11.	Did you incur a casualty or theft loss or receive any condemnation awards during the year? If yes, did the loss occur in a Federally declared disaster area? Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12.	Did you pay substantial out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)? If yes, per the earlier "Helpful Tips" section, please summarize the amounts for us and keep the various receipts and invoices for your own records.	<input type="checkbox"/>	<input type="checkbox"/>
13.	Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, per the earlier "Helpful Tips" section, please summarize the amounts for us and keep the various receipts and invoices for your own records.	<input type="checkbox"/>	<input type="checkbox"/>
14.	Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgement from the donee organization.	<input type="checkbox"/>	<input type="checkbox"/>
15.	Did you pay real estate taxes for your primary home and/or second home?	<input type="checkbox"/>	<input type="checkbox"/>
16.	Did you pay any mortgage interest on an existing home loan? If yes, please attach any Form(s) 1098 you received. <i>*If you have multiple properties with mortgage interest, please label the 1098 Forms with the address they relate to (if not already on the form).*</i>	<input type="checkbox"/>	<input type="checkbox"/>
17.	Are you reporting mortgage interest for a home equity loan or HELOC? If yes, did you use the HELOC to buy, build, or substantially improve the residence that secures the loan? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide the year the HELOC was obtained: _____	<input type="checkbox"/>	<input type="checkbox"/>
18.	Did you incur interest expenses associated with any investment accounts you held?	<input type="checkbox"/>	<input type="checkbox"/>
19.	Did you make any major purchases during the year and pay sales tax (cars, boats, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
110.	Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax? If yes, please provide the total amount: _____	<input type="checkbox"/>	<input type="checkbox"/>

J. Miscellaneous Information		Yes	No
J1.	Did you make gifts of more than \$17,000 to any individual?	<input type="checkbox"/>	<input type="checkbox"/>
J2.	Did you pay personal rent in 2023? If yes, please provide the total WI amount: _____ If yes, was heat included in your rent? Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J3.	Did you engage in any bartering transactions?	<input type="checkbox"/>	<input type="checkbox"/>
J4.	Did you retire or change jobs this year?	<input type="checkbox"/>	<input type="checkbox"/>
J5.	Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?	<input type="checkbox"/>	<input type="checkbox"/>
J6.	Did you pay any individual as a household employee during the year? <i>*This does not include those that work for a company or are self-employed.*</i>	<input type="checkbox"/>	<input type="checkbox"/>

J. Miscellaneous Information (continued)		Yes	No										
J7.	Did you make energy efficient improvements to your main or secondary home this year? <i>If yes, please provide the total amounts and receipts for the improvements.</i>	<input type="checkbox"/>	<input type="checkbox"/>										
J8.	Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>										
J9.	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? <i>If yes, do you want Kollath CPA to prepare your 2023 FBAR, if required?</i> Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
J10.	Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity that aren't within a brokerage account? <i>If yes, please provide a description of each account (including - where applicable - the bank name, address, account number, and maximum value during 2023), and we will follow up if more information is needed.</i>	<input type="checkbox"/>	<input type="checkbox"/>										
J11.	Did you receive correspondence from the State or the IRS? <i>If yes, please attach and explain:</i> _____ _____	<input type="checkbox"/>	<input type="checkbox"/>										
J12.	Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	<input type="checkbox"/>	<input type="checkbox"/>										
J13.	Do you want to designate \$3 to the Presidential Election Campaign Fund? <i>*If you check yes, it will not change your tax or reduce your refund.*</i>	<input type="checkbox"/>	<input type="checkbox"/>										
J14.	Did you pay any federal or state estimated payments? <i>If yes, please provide the amounts. Note that if you made a 2022 extension payment in April of 2023, that is not the same as a Q1 2023 payment.</i> <i>*Be aware, if any of the payments provided are inaccurate, the return will not be able to be filed until corrected.*</i> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; text-align: center;">Federal Amount/Date Paid</td> <td style="width: 50%; text-align: center;">State Amount/Date Paid</td> </tr> <tr> <td>Q1 _____</td> <td>Q1 _____</td> </tr> <tr> <td>Q2 _____</td> <td>Q2 _____</td> </tr> <tr> <td>Q3 _____</td> <td>Q3 _____</td> </tr> <tr> <td>Q4 _____</td> <td>Q4 _____</td> </tr> </table>	Federal Amount/Date Paid	State Amount/Date Paid	Q1 _____	Q1 _____	Q2 _____	Q2 _____	Q3 _____	Q3 _____	Q4 _____	Q4 _____	<input type="checkbox"/>	<input type="checkbox"/>
Federal Amount/Date Paid	State Amount/Date Paid												
Q1 _____	Q1 _____												
Q2 _____	Q2 _____												
Q3 _____	Q3 _____												
Q4 _____	Q4 _____												

K. Due Diligence

The IRS requires paid tax preparers who complete tax returns claiming the earned income credit, the child tax credit, the additional child tax credit, American opportunity tax credit, and head of household filing status to comply with due diligence requirements. The following questions must be answered to obtain these credits. Unless otherwise specified we will assume you have provided us with all current year income and form information and no prior year credits have been disallowed.

If the header questions are not applicable, mark the N/A box to acknowledge you reviewed the information.

		Yes	No
1.	If you are claiming any dependents this year, please answer the questions below. N/A <input type="checkbox"/>		
1(A)	Can you verify no one else has claimed your dependent/qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>
1(B)	Do you have the legal right to claim your dependent/qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>
1(C)	Did the dependent/qualifying person live with you the entire year? <i>*A student living away from home while at college is considered to be living with you the entire year for purposes of this credit.*</i>	<input type="checkbox"/>	<input type="checkbox"/>
2.	If you had any tuition payments for the tax year for yourself or dependents, please answer the questions below. N/A <input type="checkbox"/>		
2(A)	Is the student in their first four calendar years of undergraduate education?	<input type="checkbox"/>	<input type="checkbox"/>
2(B)	Can you verify that the student was enrolled at least half-time during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
2(C)	Have all current year education forms been provided to the tax preparer? <i>*Forms include: 1098-T, 1098-E, 1099-Q, contributions and distributions to a 529 college savings plan or a Coverdell Education Savings account, qualified scholarships.*</i>	<input type="checkbox"/>	<input type="checkbox"/>
2(D)	Do you have receipts or documentation for qualified education expenses and tuition payments?	<input type="checkbox"/>	<input type="checkbox"/>
2(E)	Has your child received any scholarships or grants, and have you provided this to the tax preparer?	<input type="checkbox"/>	<input type="checkbox"/>
2(F)	Can you confirm the student has not been convicted of a felony?	<input type="checkbox"/>	<input type="checkbox"/>
3.	If you are claiming Head of Household, please answer the questions below. <i>(This section is not applicable for anyone who is married filing jointly.)</i> N/A <input type="checkbox"/>		
3(A)	Were you unmarried on the last day of the year? <i>You are unmarried if you are either:</i> <i>a. not married -or-</i> <i>b. legally separated from your spouse under a divorce or separate maintenance decree.</i>	<input type="checkbox"/>	<input type="checkbox"/>
3(B)	Were you considered unmarried on the last day of the tax year? <i>You are considered unmarried if you meet all of the following tests:</i> <i>a. you file a separate return,</i> <i>b. you paid more than half the cost of keeping up your home for the tax year,</i> <i>c. your spouse didn't live in your home during the last six months of the year,</i> <i>d. your home was the main home of your child, stepchild, or foster child for more than half the year,</i> <i>e. you are able to claim the child as a dependent.</i>	<input type="checkbox"/>	<input type="checkbox"/>
3(C)	Did you provide more than half the cost (51% or more) of keeping up your home for the year? <i>*Cost includes: rent, mortgage, property taxes, home insurance, utilities, repairs, and groceries.*</i> <i>*Cost does not include: clothing, education, medical, vacations, life insurance, or transportation.*</i>	<input type="checkbox"/>	<input type="checkbox"/>
3(D)	Did your dependent/qualifying person live with you in your home for more than half the year, except for temporary absences?	<input type="checkbox"/>	<input type="checkbox"/>

Comments and Recommendations

Please use the space below to provide comments or recommendations you believe may be helpful to us.