Plumb & Associates
104 S Freya Street, Suite 118, Lilac Flag Bldg.
Spokane, WA 99202
509-368-974

Privacy Policy

We value your trust and confidence and we want to assure you that your personal information is kept completely confidential. As Certified Public Accountants (CPAs) and members of the American Institute of Certified Public Accountants, we adhere to the highest level of professional ethical responsibility and have an obligation to protect the confidentiality of all client information.

This Privacy Policy is to help you understand what information we collect about you and what measures we take to protect your privacy. Please read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, stock transactions, and other tax related documents

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law. If information is to be released to a third party by your request, we will require a signed release on file. Otherwise all information will be sent to you and then you will be responsible to forward it on. We do not sell or otherwise disclose our client list or any of your information to outside companies for their marketing or solicitation use.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

As CPAs, our professional ethical obligations and responsibilities have always demanded no less than the highest regard and duties for the confidentiality of your personal information and the security of your privacy. We will protect your personal information, use it only as necessary, and perform our work to always maintain your trust and confidence in us.

Thank you for allowing us to be of service. We truly value our relationship with you. We hope you view our firm as your trusted advisor and will work to continue earning that trust. Please call us anytime if you have questions or concerns or if we may be of further service.

Warm Regards,

R Scott Plumb, CPA, MBA
Tarra Bouanani, Tax Manager
Plumb and Associates, LLC

Plumb & Associates
104 S Freya Street, Suite 118, Lilac Flag Bldg.
Spokane, WA 99202
509-368-9740

2023 Tax Engagement Letter

January 9, 2024

Dear :

We are pleased to have you as a client and look forward to working with you. This letter provides pertinent information about the services we will provide and what your responsibilities are.

We will prepare your 2023 federal (and state, if applicable) individual tax returns from information you provide us. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. To assist you in gathering this information, we have provided a tax organizer for your convenience. Having this information gathered in one place provides us with the necessary information we need to prepare your return and helps identify areas of specific concern you may have. Please understand that omission of information or related documentation can delay the completion of your return.

It is your responsibility to maintain the documentation necessary to support the data used in compiling your return. If you have any questions about the kind of records required, please ask us for advice. **It is also your responsibility to carefully examine and approve your completed tax returns before signing and filing it with the tax authorities**. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for any resulting taxes, penalties, and interest. If it is found that the increase in tax, penalties, and interest are due to our error, we will be responsible for the penalties and interest, but not the tax.

Please note the "IRS" considers virtual currency (e.g., Bitcoin and other digital assets (e.g., NFT's) as property for US federal tax purposes. As such, any transactions involving crypto assets or transactions that use or exchange virtual currencies are subject to the same general tax principles that apply to other transactions. If you had any crypto asset or virtual activity during the 2023 tax year, you may be subject to tax consequences associated with such transactions and may have additional foreign reporting obligations.

We are responsible for preparing your tax returns. **Our fees do not include responding to inquiries or examination by the taxing authorities.** However, we are available to represent you; our fees for these services are at our standard rates.

In cases where a tax law is unclear, we will use our judgment to resolve questions in your favor if there is a reasonable justification for doing so. Whenever we are aware that an applicable tax law is unclear or there are conflicting interpretations of the law, we will explain possible positions that may be taken on your return. We will follow whatever position you request, as long as it is consistent with the codes and regulations currently in place. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties, taxes, or interest.

An important legal note: If any dispute arises among the parties, they agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration under the rules of the AAA. Fees charged by mediators, arbitrators or the AAA will be shared equally by all parties. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

By providing your tax information to us for use in the preparation of your return, or by the submission to tax agencies of the tax return we have prepared for you, or the payment of our return preparation fees, you are affirming your understanding of, and agreement to the terms and conditions of this letter.

It is our policy that we only retain the current year and the prior 3 years returns along with our copies of all documents.

Please call us with any questions you may have. We work hard to provide you with the latest tax advice and are honored to have your trust.

Warm Regards,

R Scott Plumb, CPA, MBA
Tarra Bouanani, Tax Manager
Plumb and Associates, LLC

Checklist

Name: SSN:

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2023 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2022 tax year.

General Information and Prior Year Documentation

[ ] Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children. etc.)
[ ] Income tax returns from the prior two years
If there were losses from business activities in prior years, include prior five years of returns instead of two
[ ] Depreciation schedules from prior years for businesses, rentals, etc.

Current Year Income Documentation

[ ] Wage and tax statements (Form W-2)
[ ] Gambling income (Form W2-G)
[ ] IRA distributions, pensions, and annuities (Form 1099-R)
[ ] Dividend income (Form 1099-DIV)
[ ] Interest income (Form 1099-INT)
[ ] Miscellaneous income (Form 1099-MISC)
[ ] Nonemployee compensation (Form 1099-NEC)
[ ] Unemployment compensation and other government payments (Form 1099-G)
[ ] Credit card, debit card, and third-party network transactions (Form 1099-K)
[ ] Reportable payment transactions
[ ] Social Security benefits (Form SSA-1099)
[ ] Railroad retirement benefits (Form RRB-1099)
[ ] Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
    [ ] Basis information for any partnerships and S corporations
[ ] Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
[ ] Proceeds from real estate transactions (Form 1099-S)
[ ] Self-employed business income (Schedule C)
[ ] Farm income (Schedule F)
[ ] Farm rental income (Form 4835)
[ ] Income from rental real estates and royalties (Schedule E)

Other Income (provide supporting documentation for income received for the following items)

[ ] Sale of assets or property
[ ] Cancellation of debt
[ ] Other income ______________________________

Payments (provide supporting documentation for payments made for the following items)

[ ] Educator classroom expenses
[ ] Employee business expenses
[ ] Contributions to a Health Savings Account
[ ] Expenses related to work relocation with the military
[ ] Alimony
[ ] Student loan interest
[ ] Refunded student loan interest payments
[ ] Student loan forgiveness
[ ] Tuition and fees for higher education
[ ] Expenses related to child or dependent care
[ ] Contributions to a Retirement Savings Account
[ ] Medical and dental expenses
[ ] Real estate taxes
[ ] Other state and local taxes

Checklist

Name: SSN:

Checklist

[ ] Mortgage interest
[ ] Investment interest
[ ] Cash contributions
[ ] Noncash contributions (provide organization name)
[ ] Unreimbursed employee expenses
[ ] Investment expenses
[ ] Gambling losses
[ ] Other payments ______________________________

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes No

[ ] [ ] Did your marital status change during the year?
If "Yes," explain. ______________________________

[ ] [ ] Did your name change during the tax year?
If "Yes," explain. ______________________________

[ ] [ ] If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2023?

[ ] [ ] Can you or your spouse be claimed as a dependent by someone else?

[ ] [ ] Did your address change during the year?

[ ] [ ] Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain. ______________________________

[ ] [ ] Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?
If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes No

[ ] [ ] Did you have any changes in dependents during the year?
If "Yes," explain. ______________________________

[ ] [ ] Can another person qualify to claim any of your dependents?

[ ] [ ] Did you have any child or dependent care expenses during the year?

[ ] [ ] Did you have any adoption expenses during the year?

[ ] [ ] Did you have any children under age 19 or a full-time student under age 24 with more than $2,500 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes No

[ ] [ ] Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?
If "Yes," provide copies of Form 1095-A.

[ ] [ ] Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes No

[ ] [ ] Did you receive any tips not reported to your employer?

[ ] [ ] Did you receive any disability income during the year?

[ ] [ ] Did you cash in any U.S. savings bonds during the year?

[ ] [ ] Did you start a new business or purchase any rental property during the year?

[ ] [ ] Did you sell an existing business, rental property, or other property during the year?

[ ] [ ] Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.

[ ] [ ] Did you purchase any gasoline, diesel, or special fuels for off-road business use?

[ ] [ ] Did you buy or sell any stocks, bonds, or other investments during the year?

[ ] [ ] Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home.

[ ] [ ] Did you have a principal residence or a piece of real property foreclosed on during the year?

[ ] [ ] Did you abandon a principal residence or a piece of real property during the year?

[ ] [ ] Did you refinance your principal home or second home or take out a home equity loan during the year?
If "Yes," provide all escrow, closing, and other pertinent documentation and information.

[ ] [ ] Did you receive any principal or interest during this year from property sold in prior years?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you rent out your home or use it for business?
[ ] [ ] Did you sell, exchange, or purchase any real estate during the year?
[ ] [ ] Did you acquire a new or additional interest in a partnership or S corporation?
[ ] [ ] Did you have any debts canceled or forgiven this year?
[ ] [ ] Does anyone owe you money that has become uncollectible?
[ ] [ ] Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
If "Yes," provide the report the dealer or seller is required to provide to you.
[ ] [ ] Did you receive income or incur expenses associated with a fantasy sports league?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If "Yes," attach Form 1099-K or Form W-2.
[ ] [ ] Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If "Yes," attach Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
If "Yes," provide documentation.
[ ] [ ] Did you receive any other income you have not provided information for with this organizer?
If "Yes," explain. ______________________________

Itemized Deduction Information

Yes No
[ ] [ ] Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
[ ] [ ] Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
[ ] [ ] Did you receive any state or local income tax refunds from prior years?
[ ] [ ] Did you make any major purchases (vehicle, boat, etc.) during the year?
[ ] [ ] Did you pay any real estate property taxes or personal taxes during the year?
[ ] [ ] Did you pay mortgage interest during the year?
[ ] [ ] Did you make cash donations to charity during the year?
[ ] [ ] Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
[ ] [ ] Did you donate a boat or vehicle during the year?
If "Yes," attach Form 1098-C.
[ ] [ ] Did you have gambling winnings or losses during the year?
[ ] [ ] Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
[ ] [ ] Did you use your vehicle on the job other than for commuting to work?
[ ] [ ] Did you work out of town at any time during the year?

Retirement Information

Yes No
[ ] [ ] Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you receive any Social Security benefits during the year?

Questionnaire

Name: SSN:

Questionnaire

Education Information

Yes No

[ ] [ ] Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?

[ ] [ ] Did anyone in your household attend a post-secondary school during the year?

[ ] [ ] Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?

[ ] [ ] Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
If "Yes," provide the amount of interest that was refunded.

[ ] [ ] Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No

[ ] [ ] Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?

[ ] [ ] Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?

[ ] [ ] Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?

[ ] [ ] Did you have any income from, or pay taxes to, a foreign country?

[ ] [ ] Did you receive a Schedule K-3 from a partnership or S corporation?

[ ] [ ] Did you have ownership in a foreign corporation at any time during the year?

[ ] [ ] Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

[ ] [ ] If you have an overpayment of 2023 taxes, do you want the refund applied to your 2024 estimated taxes?

[ ] [ ] Did you make any estimated payments toward your 2023 taxes?

[ ] [ ] Did you apply an overpayment of your 2022 taxes to your 2023 estimated taxes?

[ ] [ ] Do you want to have any refund or balance due directly deposited or withdrawn?
If "Yes," provide a canceled checking or savings slip.

[ ] [ ] Do you anticipate your income or withholdings to be different for 2024?

Miscellaneous Information

Yes No

[ ] [ ] Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset?

[ ] [ ] Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?
If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.

[ ] [ ] Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?

[ ] [ ] Did you make gifts to any one person in excess of $17,000 during the year?

Yes No

[ ] [ ] If "Yes," are you splitting the gift with your spouse?

[ ] [ ] Did you incur moving expenses with the military during the year?

[ ] [ ] Did you make any energy-efficient improvements to your main home during the year?

[ ] [ ] Are you a business owner who paid health insurance premiums for your employees during the year?

[ ] [ ] Did you receive a cash payment or digital asset of more than $10,000 in one transaction or two or more related transactions during the year?

Yes No

[ ] [ ] If "Yes," was Form 8300, Report of Cash Payment over $10,000 Received in Trade or Business, filed?

[ ] [ ] Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you make any purchases subject to use tax during the year?
If "Yes," provide details.

[ ] [ ] Did you receive any notices from the IRS or state taxing authority?
If "Yes," explain. ____

[ ] [ ] May the IRS discuss your tax return with your preparer?

[ ] [ ] Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Preparer Notes

2023 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of Birth
Taxpayer				
Spouse				

Name of person to whom all information should be addressed, if not the taxpayer

Street address, city, state, and ZIP

	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				

Taxpayer email	
Spouse email	

Filing status at the end of 2023

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died after December 31, 2021, enter the date of death ______

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2023? ______

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2023 did you: (a) receive (as a reward, award, or payment for property or service) a digital asset? (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ______

State photo ID was issued ______

Date photo ID was issued ______

Date photo ID expires ______

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ______

State photo ID was issued ______

Date photo ID was issued ______

Date photo ID expires ______

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2023 appointment is scheduled for ______

Dependent and Other Information

Name: SSN:

Dependent Information

First and Last Name SSN	Has IP PIN	Relationship	Months in Home	Date of Birth	Disabled	Full-time Student	Childcare Expenses

List dependents required to file a return

Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2022						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

Income

Name: SSN:

Wages & Salaries

Provide all copies of Form W-2

TS	Employer Name	2023 Federal Wages

Retirement

Provide all copies of Form 1099-R

TS	Payer Name	2023 Distribution

☐ Yes ☐ No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?

☐ Yes ☐ No Did you use any of the distributions for disaster relief?

Income

Name:

SSN:

Form 1099-MISC Income

Provide all copies of Form 1099-MISC

TS	Payer Name	2023 Amount

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

TS	Payer Name	2023 Amount

Income

Name: SSN:

Dividend Income

Provide all copies of Form 1099-DIV and other statements that report dividend income.

TSJ	Account Number Payer Name	2023 Ordinary Dividends	2023 Qualified Dividends

Interest Income

Provide all copies of Form 1099-INT, Form 1099-OID, and other statements that report interest income.

TSJ	Account Number Payer name	2023 Interest

If any interest income listed above is from a seller-financed mortgage, provide the payer's ID number and address

Sale of Capital Assets

Name: SSN:

Sale of Capital Assets (including items not reported on Form 1099-B)

Provide all brokerage statements

TSJ	Description of Property	Date Purchased	Date Sold	Sales Price	Cost

Installment Sale Income

TSJ ____ Description of property: ____

Date acquired ____ Date sold ____

	2023	Prior Years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

Other Income and Adjustments

Name: SSN:

Other Income

	2023 Taxpayer	2023 Spouse
Social Security Benefits (attach Forms 1099-SSA)		
Railroad Retirement Benefits (attach Forms 1099-RRB)		
State income tax refund (attach Forms 1099-G)		
Alimony received Divorce or separation date ________ Amount		
Unemployment compensation (attach Forms 1099-G)		
Unemployment compensation repaid in 2023		
Gambling winnings (attach Forms W2-G)		
Alaska Permanent Fund		
Jury duty pay		
ABLE distributions		
Scholarships or grants not reported on Form W-2		
Other income:		

Adjustments

	2023 Taxpayer	2023 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)		
Contributions made to a Health Savings Account (HSA)		
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents		
Alimony paid Name ________ SSN ________ Divorce or separation date ________		
Name ________ SSN ________ Divorce or separation date ________		
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K		
Contributions made to an Individual Retirement Account (IRA)		
Contributions made to a Roth IRA		
Interest paid on a student loan		
Other adjustments:		

Schedule C - Profit or Loss from Business

Name: SSN:

General Business Information

TS ____ Professional product or service ____ Employer ID number ____

Business name ____

Business address, city, state, ZIP ____

Accounting Method: ☐ Cash ☐ Accrual ☐ Other (specify) ____

☐ This business started or was acquired during 2023.

☐ This business was disposed of during 2023.

Select if this business is for:

☐ Professional gambler

☐ Exempt Notary income

☐ Newspaper delivery and you are under 18 years of age

☐ A clergy

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this business.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
☐	☐	If 'Yes," was any portion of the loan forgiven in 2023?

Income

	2023		2023
Gross receipts or sales		Other income	
Returns & allowances			

Expenses

	2023		2023
Advertising		Repairs & maintenance	
Car & truck expenses		Supplies	
Commissions & fees		Taxes & licenses	
Contract labor		Travel	
Depletion		Total meals	
Employee benefit programs		Utilities	
Insurance (other than health)		Wages	
Interest - mortgage		Family health coverage payments for taxpayer, spouse or dependents	
Interest - other		Other expenses (list)	
Legal & professional services			
Office expenses			
Pension & profit-sharing plans			
Rent or lease (vehicles, machinery, & equipment)			
Rent (other business property)			

Cost of Goods Sold

	2023		2023
Inventory at beginning of year		Materials & supplies	
Purchases		Other costs	
Cost of personal use items		Inventory at end of year	
Cost of labor		☐ There was a change in inventory method.	

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: SSN:

General Property Information

TSJ ____
Property description ____
Address, city, state, ZIP ____

Select the property type

☐ Single family residence ☐ Vacation / short-term rental ☐ Land ☐ Self-rental
☐ Multi-family residence ☐ Commercial ☐ Royalties ☐ Other ____

Number of days property was rented ____ Number of days property was used for personal use ____

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied ____

☐ This property was placed in service during 2023.
☐ This property was disposed of during 2023.
☐ This property is your main home or second home.
☐ This property was owned as a qualified joint venture.

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this rental.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?

Income

	2023		2023
Rent income	____	Royalties from oil, gas, mineral, copyright or patent	____

Expenses

	Rental Unit Expenses	Rental and Homeowner Expenses
Advertising	____	
Auto & travel	____	
Cleaning & maintenance	____	____
Commissions	____	
Insurance	____	____
Legal & professional fees	____	
Management fees	____	
Mortgage interest	____	____
Other interest	____	____
Repairs	____	____
Supplies	____	____
Taxes	____	____
Utilities	____	____
Depletion	____	
Other expenses		
____	____	____
____	____	____
____	____	____
____	____	____
____	____	____
____	____	____
____	____	____
____	____	____

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

Income or Loss from Investments in Partnerships, S Corporations, and Fiduciaries

Name: SSN:

Schedule K-1 from Partnerships, S Corporations, Estates and Trusts

Provide all copies of Schedule K-1 and attachments

TS	Entity Name	EIN

Schedule F - Profit or Loss from Farming

Name: SSN:

General Information

TS ____ Principal product ______________________ Employer ID number ____________

Accounting method, if not cash: ☐ Accrual

☐ This farm was disposed of during 2023.

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this farm.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
☐	☐	If "Yes," was any portion of the loan forgiven in 2023?

Income

	2023		2023
Sale of livestock / other items		Custom hire income	
Cost of items bought for resale		Beginning inventory for accrual	
Sale of products you raised		Ending inventory for accrual	
Total cooperative distributions (Provide 1099-PATR)		☐ You used unit-livestock-price or farm-price inventory method.	
Total agricultural payments		Other income	
Commodity Credit Corporation (CCC) loans:			
CCC loans reported			
CCC loans forfeited			
Crop insurance proceeds:			
Amount received in 2023			
☐ You elect to defer to 2024			
Amount deferred from 2022			

Expenses

	2023		2023
Car & truck expenses		Rent - other (land, animals, etc.)	
Chemicals		Repairs & maintenance	
Conservation expenses		Seeds & plants purchased	
Custom hire (machine work)		Storage & warehousing	
Employee benefit programs		Supplies purchased	
Feed purchased		Taxes	
Fertilizers & lime		Utilities	
Freight & trucking		Veterinary, breeding, & medicine	
Gasoline, fuel, & oil		Family health coverage payments for taxpayer, spouse or dependents	
Insurance (other than health)		Other expenses	
Interest - mortgage (paid to banks, etc.)			
Interest - other			
Non-W-2 labor hired			
W-2 wages paid			
Pension & profit-sharing plans			
Rent - vehicles, machinery, & equipment			

Form 4835 - Farm Rental Income and Expenses

Name: SSN:

General Information

TSJ _____ Employer ID Number _______________

Description ____

☐ This farm was disposed of during 2023

Income

	2023		2023
Income from production of livestock, produce, grains, & other crops		Crop insurance proceeds:	
Total cooperative distributions		Amount received in 2023	
Total agricultural payments		☐ You elect to defer to 2024	
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2022	
CCC loans reported		Other income	
CCC loans forfeited			

Expenses

	2023		2023
Car & truck expenses		Seeds & plants purchased	
Chemicals		Storage & warehousing	
Conservation expenses		Supplies purchased	
Custom hire (machine work)		Taxes	
Employee benefit programs		Utilities	
Feed purchased		Veterinary, breeding, & medicine	
Fertilizers & lime		Other expenses (list)	
Freight & trucking			
Gasoline, fuel, & oil			
Insurance (other than health)			
Interest - mortgage (paid to banks, etc.)			
Interest - other			
Labor hired (less jobs credit)			
Pension & profit-sharing plans			
Rent - vehicles, machinery & equipment			
Rent - other (land, animals, etc.)			
Repairs & maintenance			

Expenses Related to Business

Name: SSN:

Auto Expense

Name of business vehicle is used for ______

Description of vehicle ______ Date vehicle was placed in service ______

Yes	No		Yes	No	
☐	☐	Was this vehicle available for use during off-duty hours?	☐	☐	Do you have evidence to support your deduction?
☐	☐	Was another vehicle available for personal use?	☐	☐	If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2023

Business ______ Other ______

Commuting ______

Expenses

Garage rent ______ Repairs ______

Gas ______ Tires ______

Insurance ______ Tolls ______

Licenses ______ Lease addback ______

Oil ______ Other expenses

Parking fees ______ ______ ______

Rental fees ______ ______ ______

Interest ______ ______ ______

Property tax ______ ______ ______

Business Use of Home

Name of business home is used for ______

What is the total square footage of your home that was used regularly and exclusively for business? ______

What is the total square footage of your home? ______

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? ______

How many hours per day was the area used? ______

☐ The daycare facility was in operation for the entire year

Expenses	Office expenses	Home expenses
Mortgage interest	______	______
Real estate taxes	______	______
Excess mortgage interest	______	______
Excess real estate taxes	______	______
Insurance	______	______
Rent	______	______
Repairs & maintenance	______	______
Utilities	______	______
Other expenses	______	______

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Household Employment

Name: SSN:

TSJ ______ Employer Identification Number ______________

Yes	No	
☐	☐	Did you pay any one household employee cash wages of $2,600 or more in 2023?
☐	☐	Did you withhold federal income tax during 2023 for any household employee?
☐	☐	Did you pay total cash wages of $1,000 or more in any calendar quarter of 2022 or 2023 to all household employees?
☐	☐	Did you pay unemployment contributions to only one state?
☐	☐	Did you pay all state unemployment contributions for 2023 by April 15, 2024?
☐	☐	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

	2023
Total cash wages subject to Social Security tax	______
Total cash wages subject to Medicare tax	______
Total cash wages subject to Additional Medicare tax withholding	______
Federal income tax withheld	______
Qualified sick leave wages	______
Qualified family leave wages	______
Qualified health plan expenses	______

TSJ ______ Employer Identification Number ______________

Yes	No	
☐	☐	Did you pay any one household employee cash wages of $2,600 or more in 2023?
☐	☐	Did you withhold federal income tax during 2023 for any household employee?
☐	☐	Did you pay total cash wages of $1,000 or more in any calendar quarter of 2022 or 2023 to all household employees?
☐	☐	Did you pay unemployment contributions to only one state?
☐	☐	Did you pay all state unemployment contributions for 2023 by April 15, 2024?
☐	☐	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

	2023
Total cash wages subject to Social Security tax	______
Total cash wages subject to Medicare tax	______
Total cash wages subject to Additional Medicare tax withholding	______
Federal income tax withheld	______
Qualified sick leave wages	______
Qualified family leave wages	______
Qualified health plan expenses	______

Schedule A - Itemized Deductions

Name: SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work) .... ________

Amount above that is for Medicare premiums ..... ________

Long-term care premiums (you) .... ________

Long-term care premiums (your spouse) .... ________

Long-term care premiums (dependents) .... ________

Mileage driven for medical purposes .... ________

Out of pocket medical & dental expenses

- Doctor, dental, etc .... ________
- Prescription medicines .... ________
- Glasses & contacts .... ________
- Hearing aids .... ________
- Medical equipment & supplies .... ________
- Hospital services .... ________
- Laboratory services .... ________
- Nursing services .... ________
- Other ________ ________
- Other ________ ________

Taxes Paid

State and local income taxes .... ________

General sales tax (vehicle, boat, home, etc.)........ ________

Real estate taxes .... ________

Personal property taxes .... ________

Auto registration taxes not deductible for state .... ________

Other taxes (list) ________ ________

________ ________

________ ________

Interest Paid

Home mortgage interest paid (attach Form 1098) ..... ________

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

Home mortgage interest paid to an individual .... ________

Paid to:

- Name ________
- Address ________
- City, State, ZIP ________
- SSN or EIN ________

Points not reported on Form 1098 .... ________

Investment interest .... ________

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	☐	☐	
Boy or Girl Scouts	☐	☐	
Goodwill	☐	☐	
Red Cross	☐	☐	
Salvation Army	☐	☐	
United Way	☐	☐	
Veterans	☐	☐	
Hospital	☐	☐	
University	☐	☐	
Other ________	☐	☐	

Miles driven for charitable purposes .... ________

Other Miscellaneous Deductions

Amortizable bond premiums .... ________

Federal estate tax .... ________

Gambling losses .... ________

Impairment-related work expenses .... ________

Claim repayments .... ________

Unrecovered pension investments .... ________

Loss from other activities from Schedule K-1 .... ________

Ordinary loss debt instrument .... ________

Excess deduction on termination .... ________

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer

- Safety equipment, tools, & supplies ...... ________
- Uniforms .... ________
- Protective clothing (shoes, hardhats, glasses, etc.) ________
- Dues to professional organizations .... ________
- Books & subscriptions .... ________
- Other ________ ________

Union dues .... ________

Tax preparation fees .... ________

Other nonpersonal expenses related to taxable income

- Safe deposit box fees .... ________
- Investment expenses not entered elsewhere .. ________
- Other ________ ________

Home equity interest .... ________

Other Information

Name: SSN:

Mortgage Interest
Provide all copies of Form 1098

TSJ	Lender's Name	Mortgage Interest Received	Mortgage Insurance Premiums	Real Estate Taxes Paid

Employee Business Expenses

TS ____

Select if you are:
- ☐ A qualified performing artist
- ☐ A fee-based state or local government official
- ☐ A disabled employee with impairment-related work expenses
- ☐ An Armed Forces reservist
- ☐ You are a member of the clergy

Select if you:
- ☐ Used your personal vehicle for your job during 2023

	NOT reimbursed by your employer	Reimbursed by your employer not included in box 1 of your W-2
Parking fees, tolls, local transportation		
Meals		
Overnight business travel expenses (Do not include meals & entertainment)		
Other business expenses		

Casualties and Thefts

TSJ ____ FEMA code ________

Property description ________

Property location ________

Date property was acquired ________

Date property was damaged or stolen ________

Cost of property damaged or stolen ________

Fair market value before incident ________

Fair market value after incident ________

Insurance reimbursement ________

TSJ ____ FEMA code ________

Property description ________

Property location ________

Date property was acquired ________

Date property was damaged or stolen ________

Cost of property damaged or stolen ________

Fair market value before incident ________

Fair market value after incident ________

Insurance reimbursement ________

Other Information

Name: SSN:

Health Savings Account

TS _____

The taxpayer's coverage is under a high-deductible health plan for:
☐ Taxpayer only ☐ Family

	2023
HSA contributions made for 2023	
Total distributions from all HSAs during 2023	
Distributions included above that were rolled over into another account	
Qualified medical expenses paid using HSA distributions	

Education Expenses Provide all copies of Form 1098-T

Student name _____ Student name _____

Type of Expense	Amount	Type of Expense	Amount

Student name _____ Student name _____

Type of Expense	Amount	Type of Expense	Amount

Job-related Moving Expenses

TSJ _____

☐ Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

	2023
Number of miles from old home to old workplace	
Number of miles from old home to new workplace	
Expenses to transport and store household goods and personal effects	
Travel and lodging expenses while traveling to your new home	

2022 Tax Engagement Letter

Dear :

We are pleased to have you as a client and look forward to working with you. This letter provides pertinent information about the services we will provide and what your responsibilities are.

We will prepare your 2022 federal (and state, if applicable) individual tax returns from information you provide us. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. To assist you in gathering this information, we have provided a tax organizer for your convenience. Having this information gathered in one place provides us with the necessary information we need to prepare your return and helps identify areas of specific concern you may have. Please understand that omission of information or related documentation can delay the completion of your return.

It is your responsibility to maintain the documentation necessary to support the data used in compiling your return. If you have any questions about the kind of records required, please ask us for advice. **It is also your responsibility to carefully examine and approve your completed tax returns before signing and filing it with the tax authorities**. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for any resulting taxes, penalties, and interest. If it is found that the increase in tax, penalties, and interest are due to our error, we will be responsible for the penalties and interest, but not the tax.

Please note the "IRS" considers virtual currency (e.g., Bitcoin and other digital assets (e.g., NFT's) as property for US federal tax purposes. As such, any transactions involving crypto assets or transactions that use or exchange virtual currencies are subject to the same general tax principles that apply to other transactions. If you had any crypto asset or virtual activity during the 2022 tax year, you may be subject to tax consequences associated with such transactions and may have additional foreign reporting obligations.

We are responsible for preparing your tax returns. **Our fees do not include responding to inquiries or examination by the taxing authorities.** However, we are available to represent you; our fees for these services are at our standard rates.

In cases where a tax law is unclear, we will use our judgment to resolve questions in your favor if there is a reasonable justification for doing so. Whenever we are aware that an applicable tax law is unclear or there are conflicting interpretations of the law, we will explain possible positions that may be taken on your return. We will follow whatever position you request, as long as it is consistent with the codes and regulations currently in place. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties, taxes, or interest.

An important legal note: If any dispute arises among the parties, they agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration under the rules of the AAA. Fees charged by mediators, arbitrators or the AAA will be shared equally by all parties. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

By providing your tax information to us for use in the preparation of your return, or by the submission to tax agencies of the tax return we have prepared for you, or the payment of our return preparation fees, you are affirming your understanding of, and agreement to the terms and conditions of this letter.

It is our policy that we only retain the current year and the prior 3 years returns along with our copies of all documents.

Please call us with any questions you may have. We work hard to provide you with the latest tax advice and are honored to have your trust.

Warm Regards,

R Scott Plumb, CPA, MBA
Plumb and Associates, LLC