Kathryn Ayres CPA PC
6220 S Lindbergh Blvd Ste 301
St Louis, MO 63123
(314) 849-2442

January 4, 2024

Welcome NEW CLIENT

We look forward to assisting with your tax preparation and planning.

Enclosed is your 2023 Tax Organizer which we will use in preparing your 2023 tax return(s). It summarizes your 2022 tax information and provides space for you to enter your 2023 data. When you receive your 2023 tax documents, please collect them and keep them with this organizer. These documents include such items as your W-2s, Form 1099s, K-1s, brokerage statements, etc. Your check register may also include pertinent information.

Complete only those schedules that apply to you. If you have already prepared other schedules for the necessary information, refer to them in the organizer and enclose them for our use. A fully completed organizer lessens the likelihood of omissions from your tax return.

When you have all your tax information, **DROP-OFF** all documents at the office, or **MAIL** your document package to the office, or **UPLOAD** scans of the tax organizer with your tax document to our secure Intuit Link portal (email or call for an invite). **IF you have had a milestone year** (new business, real estate, retirement, marriage, family death, inheritance, etc.), you may also contact our office to set up an appointment to review your 2023 paperwork with one of the tax preparers or Kathy in-office, phone or zoom.

In order to timely file your tax returns, we need all required* 2023 *information submitted no later than Wednesday, March 20, 2024. *The best advice is to get your tax information to us as soon as possible and to complete the organizer and questionnaire as thoroughly as possible.* ***IF you have the majority of your documents*** *but are waiting on a K-1 for example, please get the rest of the paperwork to us so we can prepare all except those final items.*

ALSO enclosed is our engagement letter that describes how we do business during tax season. You must read and sign this letter and return it with your completed organizer and documents.

We look forward to hearing from you soon. As always, contact us if you have any questions.

Sincerely,

Kathryn Ayres

Kathryn Ayres CPA PC

2023 Tax Organizer

Note: The General Questions and Business/Investment Questions worksheets include a variety of questions designed to assist in completing your tax return. If you answer **yes** to any of the questions, be sure to provide the applicable details.

Please provide the following information:

- ☐ A copy of your 2022 tax return (if not in our possession).
- ☐ Original Form(s) W-2.
- ☐ Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- ☐ Copies of other compensation or pension documentation, such as Form 1099-MISC, Form 1099-R, Form 1099-NEC or Form 1099-K.
- ☐ Form(s) 1099 or statements reporting dividend and interest income.
- ☐ Brokerage statements showing transactions for stocks, bonds, etc.
- ☐ Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- ☐ Copies of closing statements regarding the sale or purchase of real property.
- ☐ Copies of invoices regarding residential clean energy improvements.
- ☐ All other information notices you received, or any items you have questions about.

Thank you for taking the time to complete this Tax Organizer.

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2023
TAX ORGANIZER

Taxpayer Information

Last name ..... _____
First name ..... _____
Middle Initial..... ____ Suffix..... ____
Social security number ..... _____
Occupation ..... _____
Work phone ..... _____ Ext ... _____
Cell phone ..... _____
E-mail address..... _____
Date of birth ..... _____

Spouse Information

Last name..... _____
First name ..... _____
Middle Initial ..... ____ Suffix..... ____
Social security number ..... _____
Occupation..... _____
Work phone..... _____ Ext ... _____
Cell phone ..... _____
E-mail address..... _____
Date of birth ..... _____

Address ..... _____ Apartment number..... _____
City ..... _____ State..... ____ ZIP Code..... _____
Home phone..... _____ Fax number ..... _____

Dependent Information

First name / Last name	MI / Suffix	Social Security Number / Relationship	Date of Birth	Months Lived with Taxpayer	Child Care Expense

Child and Dependent Care Provider Expenses

Name	Address	ID Number	Amount Paid

Education Tuition and Fees

Attach all Form 1098-Ts and a list of your qualified education expenses.

Student Loan Interest Paid

Enter total 2023 qualified student loan interest..... _____

Questions

		Yes	No
1	Did a lender cancel any of your debt in 2023? (Attach any Forms 1099-A or 1099-C)	☐	☐
2	Did you make energy efficient improvements to your home or purchase any energy-saving property during 2023? If **yes,** please attach details	☐	☐
3	Did you purchase a motor vehicle or boat during 2023? If **yes,** attach documentation showing sales tax paid.	☐	☐
4	Did you purchase a hybrid or electric vehicle in 2023? If **yes,** enter year, make, model, and date purchased: _____	☐	☐
5	Did you donate a vehicle in 2023? If **yes,** attach Form 1098C	☐	☐
6	What was the sales tax rate in your locality in 2023? _____ % State ID _____		
7	Did your marital status change during 2023? If **yes,** explain: _____	☐	☐
8	Were you or your spouse permanently and totally disabled in 2023?	☐	☐
9	Do you have dependents who must file?	☐	☐
10	Do you have children who are under age 19 or a full time student under age 24 with investment income greater than $2,500?	☐	☐
11	Did you provide over half the support for any other person during 2023?	☐	☐
12	Did you incur adoption expenses during 2023?	☐	☐
13	Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution?	☐	☐
14	Did you receive any disability payments in 2023?	☐	☐
15	Did you receive tip income **not** reported to your employer?	☐	☐
16 a	Did you buy, sell, refinance, foreclose or abandon a principal residence or other real property in 2023? If **yes,** attach closing or escrow statements, 1099-C or 1099-A forms	☐	☐
b	If you sold a home, did you claim the First-Time Homebuyer Credit when you purchased it?	☐	☐
17	Did you incur any casualty or theft losses during 2023?	☐	☐
18	Did you incur any non-business bad debts?	☐	☐
19	Did you pay any individual for domestic services in 2023?	☐	☐
20	Did you buy or sell any stocks or bonds in 2023?	☐	☐
21	Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses?	☐	☐
22	Did you incur any moving expenses? If **yes,** attach details	☐	☐
23	Did you receive any income not included in this Tax Organizer? If **yes,** please attach information.	☐	☐
24	Do you expect your income and deductions in 2024 to be the same as 2023? If **no,** attach explanation of changes expected.	☐	☐
25	Did you receive Form 1095-A (Health Insurance Marketplace Statement)? If so, please attach	☐	☐
26	At any time during 2023, did you sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?	☐	☐
27 a	Did you obtain a Paycheck Protection Program (PPP) loan?	☐	☐
b	If yes, has any portion of that loan been forgiven?	☐	☐
28	If you paid any alimony, enter recipient's SSN: _____ Alimony paid: _____		
29	Enter your state of residence **Taxpayer** _____ **Spouse** _____		
30 a	Do you want to change the language with which the IRS communicates with you?	☐	☐
b	If yes, which language? _____		

Electronic Filing and Direct Deposit of Refund

	Yes	No
If your tax return is eligible for Electronic Filing, would you like to file electronically?	☒	☐
The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit?	☐	☐

If **yes,** please provide a voided check (not a deposit slip) if your bank account information has changed.

What type of account is this? Checking ☐ Savings ☐

Estimated Tax Paid

Federal		State			Local		
Date	Amount	Date	Amount	ID	Date	Amount	ID

Additional Information (Enter any additional information here and attach any documents.)

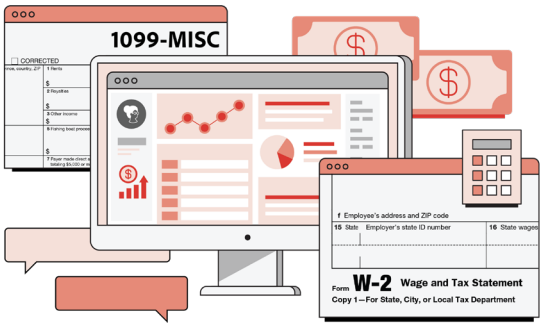
_____

_____

_____

_____

Income sources



Rental income

- ☐ Records of income and expenses
- ☐ Rental asset information (cost, date placed in service, etc.) for depreciation
- ☐ Record of estimated tax payments made (Form 1040-ES)

Retirement income

- ☐ Pension, IRA, or annuity income (1099-R)
- ☐ Traditional IRA basis (e.g., amounts you contributed to the IRA that were already taxed)
- ☐ Social Security or RRB income: SSA-1099, RRB-1099

Savings and investments or dividends

- ☐ Interest, dividend income (1099-INT, 1099-OID, 1099-DIV)
- ☐ Income from sales of stock or other property (1099-B, 1099-S)
- ☐ Dates of acquisition and records of your cost or other basis in property you sold (if basis is not reported on 1099-B)
- ☐ Health Savings Account (HSA) and long-term care reimbursements (1099-SA or 1099-LTC)
- ☐ Expenses related to your investments
- ☐ Record of estimated tax payments made (Form 1040-ES)
- ☐ Transactions involving cryptocurrency

Employed

- ☐ Form W-2

Unemployed

- ☐ Unemployment (1099-G)

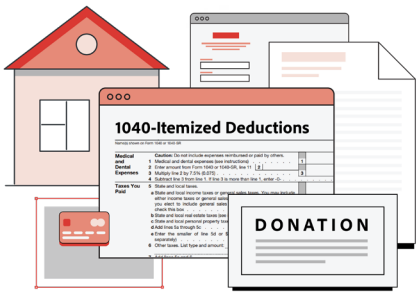
Self-employed

- ☐ Forms 1099, Schedules K-1, income records to verify amounts not reported on 1099-MISC or 1099-NEC
- ☐ Records of all expenses — check registers, credit card statements, and receipts
- ☐ Business-use asset information (cost, date placed in service, etc.) for depreciation
- ☐ Home office information, if applicable
- ☐ Record of estimated tax payments made (Form 1040-ES)

Other income and losses

- ☐ Payment card and third-party network transactions (1099-K)
- ☐ Gambling income (W-2G or records showing income, as well as expense records)
- ☐ Jury duty records
- ☐ Hobby income and expenses
- ☐ Prizes and awards
- ☐ Trust income
- ☐ Royalty income (1099-MISC)
- ☐ Any other 1099s received
- ☐ Record of alimony paid or received with ex-spouse's name and SSN
- ☐ State tax refund

Types of deductions



Homeownership

- ☐ Forms 1098 or other mortgage interest statements
- ☐ Real estate and personal property tax records
- ☐ Receipts for energy-saving home improvements (e.g., solar panels, solar water heater)
- ☐ All other 1098 series forms

Charitable donations

- ☐ Cash amounts donated to houses of worship, schools, or other charitable organizations
- ☐ Records of non-cash charitable donations
- ☐ Amounts of miles driven for charitable or medical purposes

Medical expenses

- ☐ Amounts paid for healthcare, insurance
- ☐ Amounts paid to doctors, dentists, and hospitals
- ☐ Amounts paid for qualified insurance premiums if paid outside of the Marketplace or an employer-provided plan

Health insurance

- ☐ Form 1095-A if you enrolled in an insurance plan through the Marketplace

K–12 educator expenses

- ☐ Receipts for classroom expenses (for educators in grades K–12)

Child-care expenses

- ☐ Fees paid to a licensed day-care center or family day-care center for care of an infant or preschooler
- ☐ Amounts paid to a babysitter or care provider for your child (under age 13) while you work
- ☐ Expenses paid through a dependent care flexible spending account at work

Educational expenses

- ☐ Forms 1098-T from educational institutions
- ☐ Receipts that itemize qualified educational expenses
- ☐ Records of any scholarships or fellowships you received
- ☐ Form 1098-E if you paid student loan interest

State and local taxes

- ☐ Amount of state and local income or sales tax paid (other than wage withholding)
- ☐ Invoice showing amount of vehicle sales tax paid and/or personal property tax on vehicles

Retirement and other savings

- ☐ Form 5498-SA showing HSA contributions
- ☐ Form 5498 showing IRA contributions
- ☐ All other 5498 series forms (5498-QA, 5498-ESA)

Federally declared disaster

- ☐ Proof of city or county you lived, worked, or had property in
- ☐ Records to support property losses (appraisal, clean-up costs, etc.)
- ☐ Records of rebuilding or repair costs
- ☐ Insurance reimbursements or claims to be paid
- ☐ FEMA assistance information

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2023 Individual/Business Tax Return Preparation Engagement Letter

Signature required prior to beginning of tax preparation.

January 2024

Dear Client:

This letter is to document the understanding between us as to the scope of services that Kathryn Ayres, CPA, PC, will perform your responsibilities, and payment terms for the preparation of your **2023 Income Tax Returns**.

PROFESSIONAL SERVICES

- Preparation of Federal, State and City Tax Returns from information you provide.
- Consultation regarding Tax and Financial Planning
- Preparation of 2024 Estimated Tax Vouchers

YOUR RESPONSIBILITIES

- Furnish adequate information and records to prepare complete and accurate tax returns. We will not verify, check, inquire or analyze all of the data submitted. We will assume that all information provided is properly supported by appropriate and required documentation even though such documentation may not be included with the data you provide. We may ask you to clarify data. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets, crypto / digital assets (Form 8949), contributions, mileage, inventory, meals, travel, refundable credits including EIC, AOC, child tax credit, premium tax credit, receipts for capital assets and stock and mutual fund documentation.
- Represent that the information you are supplying to us is accurate and complete to the best of your knowledge. We reserve the right to refuse services if we believe your position or documents are unethical or illegal.

PAYMENT & PAYMENT TERMS

- Our fees are not contingent on the results of our service. Our fees are based on a number of factors including, but not limited to, the time spent as well as the complexity of the tax issues, and increased forms required.
- Our statement will be included with your completed tax return and is payable upon receipt. Amounts not paid within 30 days of invoice are subject to 1.5% monthly service charge.
- Tax returns are filed after payment is received and Form 8879 (e-file Signature Authorization) is signed.
- If we must make repeated requests for information, we will charge additional fees. In the event that we prepare your taxes and you later receive additional tax papers that cause us to file an amendment to your return, you will be charged a minimum of $200 for the Federal 1040X plus any additional required forms, provided this is no fault of Kathryn Ayres CPA PC.
- If you have chosen the professionals at Kathryn Ayres CPA PC to prepare and file your tax return prior to February 12th 2024, you are telling us that you have received all of your tax information and that your tax return is ready to be filed. In the event that you receive additional tax information after we file your return, this document is your official notification that should you requests our services in filing the required amended return; we will be charging you an additional minimum $200 for services rendered. By signing this document, you, the client, agree that you understand and accept these provisions in our billing.

UNANTICIPATED SERVICES

- Audit – In the event of an audit, we will represent you if you so desire. These services are not included in the tax preparation fee and the additional work will be billed at our standard hourly rates.
- Consultation and Research – Questions throughout the year regarding tax and financial planning issues are included in the tax preparation fee. However, if your questions require additional research and analysis, you will be advised that such services will be billed.
- Responses to Federal, State or City notices or other contacts by a taxing authority are NOT included in the tax preparation fee and will be billed at our standard rates.

DISCLOSURE STANDARDS / PENALTIES

- The Internal Revenue Code and Regulations impose new tax preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. No penalty is imposed if the position taken has a reasonable basis **AND** is adequately disclosed.
- If we identify a tax position that we believe requires disclosure we will contact you to discuss the issue and explain the alternatives.

DOCUMENTATION

- The burden is on you, the taxpayer, to have and to maintain required documentation to support income and deductions on your tax return. It is our responsibility to inform you of the requirements and to question that you have the necessary records.
- The tax return is your final responsibility and you are responsible for the disallowance of doubtful or inadequately supported deductions.

TAX PREPARATION STANDARDS

- The IRS has implemented a comprehensive enforcement strategy that includes applying significant examination and collection resources which include new nontraditional enforcement tools (e.g. directed notices and office visits) into the enforcement activities directed at tax preparer compliance.
- We request your cooperation and understanding as we adjust our preparation procedures to document compliance. The intent is to protect you and to protect us.
- We will use our best professional judgment in preparing your tax returns in the resolution of unclear tax law or conflicting interpretations to reasonably apply tax rules in your favor. When necessary, we will review reporting alternatives with you and file a mutually agreeable position supported by promulgated authority providing a reasonable basis for the position. We assume no liability for any additional IRS assessment of taxes, penalties, and interest if IRS subsequently challenges the position.

EXTENDED FILING SEASON

With the increasing complexity of tax laws, the increasing demand on tax preparer documentation, the additional issues involved in preparation of corporation as well as individual returns, we anticipate that we will need to put more tax returns on extension. We will do our best to timely file your 2023 tax return by April 15, 2024 but we will not sacrifice professional standards or internal review procedures to do so. ***In order to timely file your tax returns, we need all required information no later than March 20, 2024. The best advice is to get your tax information to us as soon as possible and to complete the organizer and questionnaire as thoroughly as possible*.**

TAX APPOINTMENT

Tax interviews will be conducted by experienced staff members and all returns will be reviewed and signed by appropriately credentialed staff. I will be available to resolve any questions or issues that you have. **Please advise us prior to submitting your information for your tax return if you have a unique situation or question for the 2023 tax year.** A tax credentialed staff member will be available to you for questions or to go over your tax return when you pick up your return or when you drop off your tax documents if you request. We make every attempt to treat all clients with courtesy and professionalism and expect the same in return. We reserve the right to refuse service if any of our staff are mistreated.

MANDATORY E-FILING

Effective January 1, 2011, tax preparers are mandated to E-File individual Federal tax returns unless the client elects to file in paper format. Preparers must obtain a signed copy of client's choice and keep the signed copy of the statement on file. We will E-File your 2023 income tax return unless you notify us otherwise and sign the required documentation.

If you agree that the above adequately sets forth your understanding of our mutual responsibilities, please sign this agreement and return to our office or bring with you to your appointment.

Sincerely,

Kathryn Ayres

Kathryn Ayres, CPA

I (We) have submitted the enclosed tax information for the sole purpose of preparing my (our) tax return. Each item can be substantiated by receipts, cancelled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge.

_____Date _____

_____Date _____