

MCS TAX PRO SOLUTION LLC

175 CARNEGIE PL STE 109
FAYETTEVILLE, GA 30214
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January 01, 2024

TAX PREPARATION CLIENT
175 CARNEGIE PLACE APT 109
FAYETTEVILLE, GA 30214

Subject: Preparation of Your 2023 Tax Returns

TAX PREPARATION CLIENT:

Thank you for choosing MCS TAX PRO SOLUTION LLC to assist you with your 2023 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2023 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your 2023 tax returns will conclude with the delivery of the completed returns to you (if paper-filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

We appreciate your confidence in us. Please call (404)549-7768 if you have questions.

Sincerely,

GLEND A J MARSHALL
MCS TAX PRO SOLUTION LLC

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer

Spouse

Date

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 services) 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	2022 Federal Wages
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Retirement

Provide all copies of Form 1099-R

TS	Payer Name	2023 Distribution	2022 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	2022 Amount

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

TS	Payer Name	2023 Amount	2022 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	2022 Ordinary Dividends	2023 Qualified Dividends	2022 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	2022 Interest
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

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

Other Income and Adjustments

Name: _____

SSN: _____

Other Income

	2023 Taxpayer	2022 Taxpayer	2023 Spouse	2022 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	2022 Taxpayer	2023 Spouse	2022 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 Newspaper delivery and you are under 18 years of age
- Exempt Notary income 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	2022		2023	2022
Gross receipts or sales			Other income		
Returns & allowances					

Expenses

	2023	2022		2023	2022
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	2022		2023	2022
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

- | | | | |
|--|---|------------------------------------|--------------------------------------|
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Vacation / short-term rental | <input type="checkbox"/> Land | <input type="checkbox"/> Self-rental |
| <input type="checkbox"/> Multi-family residence | <input type="checkbox"/> Commercial | <input type="checkbox"/> Royalties | <input type="checkbox"/> 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 _____

- | | | | |
|--|--------------------------|--------------------------|--|
| <input type="checkbox"/> This property was placed in service during 2023. | 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? |
| <input type="checkbox"/> This property was disposed of during 2023. | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> This property is your main home or second home. | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> This property was owned as a qualified joint venture. | <input type="checkbox"/> | <input type="checkbox"/> | |

Income

	2023	2022		2023	2022
Rent Income			Royalties from oil, gas, mineral, copyright or patent		

Expenses

	Rental Unit Expenses		Rental <u>and</u> Homeowner Expenses		
Advertising					If this Schedule E is for 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.
Auto & travel					
Cleaning & maintenance					
Commissions					
Insurance					
Legal & professional fees					
Management fees					
Mortgage interest					
Other interest					
Repairs					
Supplies					
Taxes					
Utilities					
Depletion					
Other expenses (list)					

Other Information

Name: _____

SSN: _____

Mortgage Interest Provide all copies of Form 1098

Lender's Name	2023 Mortgage Interest Received	2022 Mortgage Interest Received	2023 Mortgage Insurance Premiums	2022 Mortgage Insurance Premiums	2023 Real Estate Taxes Paid	2022 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
- A member of the clergy

Select if you:

- Used your personal vehicle for your job during 2023

	NOT reimbursed by your employer 2023	2022	Reimbursed by your employer not included in box 1 of your W-2 2023	2022
Parking fees, tolls, local transportation	_____	_____	_____	_____
Meals	_____	_____	_____	_____
Overnight business travel expenses (Do not include meals & entertainment)	_____	_____	_____	_____
Other business expenses	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Casualties and Thefts

TSJ _____ FEMA code _____	TSJ _____ FEMA code _____
Property description _____	Property description _____
Property location _____	Property location _____
Date property was acquired _____	Date property was acquired _____
Date property was damaged or stolen _____	Date property was damaged or stolen _____
Cost of property damaged or stolen _____	Cost of property damaged or stolen _____
Fair market value before incident _____	Fair market value before incident _____
Fair market value after incident _____	Fair market value after incident _____
Insurance reimbursement _____	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	2022
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	2022
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 expense while traveling to your new home	_____	_____

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

- Was this vehicle available for use during off-duty hours?
 Was another vehicle available for personal use?

Yes No

- Do you have evidence to support your deduction?
 If "Yes," is the evidence written?

Number of miles the vehicle was driven during 2023	2023		2022		Total number of miles the vehicle was driven in prior years	2023		2022	
Business	_____		_____		Business	_____		_____	
Commuting	_____		_____		Total	_____		_____	
Other	_____		_____					_____	

Expenses	2023		2022			2023		2022	
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		
		2023	2022	2023	2022	
Mortgage interest	_____	_____	_____	_____	_____	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.
Real estate taxes	_____	_____	_____	_____	_____	
Excess mortgage interest	_____	_____	_____	_____	_____	
Excess real estate taxes	_____	_____	_____	_____	_____	
Insurance	_____	_____	_____	_____	_____	
Rent	_____	_____	_____	_____	_____	
Repairs & maintenance	_____	_____	_____	_____	_____	
Utilities	_____	_____	_____	_____	_____	
Other expenses	_____	_____	_____	_____	_____	

2023 Tax Organizer for Corporations Business Information

Business Information

Corporation's legal name		EIN	
Doing business as			
In care of name			
Street address, city, state, and ZIP			
Email			
Phone number		Cell number	
			Fax number
Date incorporated		State of incorporation	

Yes No

- Does the corporation file under a calendar year?
If "No," what is the tax year begin date? _____ Tax year end date? _____
- Did the corporation conduct business activities in any state other than the resident state?
If "Yes," what states? _____
- Is this a consolidated return?
If "Yes," is this a life / nonlife consolidated return? _____
- Is the corporation a personal holding company?
- Is the corporation a personal service corporation?
- Is the corporation a qualified personal service corporation?
- Is the corporation a cooperative association?
- Is the corporation a homeowners association?
- What is the corporation's main business activity? _____
- What product or service does the corporation provide? _____
- What accounting method does the corporation use?
 Cash Accrual Other (describe) _____
- What is the corporation's principal business activity? _____
- What product or service does the corporation provide? _____
- Is the corporation a subsidiary in an affiliated group or a parent-sub subsidiary controlled group?
If "Yes," provide the following information for the parent corporation
Employer ID number _____
Name _____

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	_____	_____	_____	_____	_____	_____

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

Officer Information

Corporation Name: _____

EIN: _____

Name Title Address City, State, and ZIP	ID Number	Percentage of Time Devoted or Stock Owned			Compensation
		Time	Common	Preferred	

Shareholder and Officer Information

Corporation Name:

EIN:

Shareholder or Officer Name Address City, State, and ZIP	ID Number	Title	Shares at Start of Year	Percentage of Ownership and Participation			Officer Compensation
				Total	Common	Preferred Time	

Asset Listing for 2023

Corporation Name: _____

EIN: _____

Assets for:

Description of Property	Date Acquired	Cost / Basis	Date Disposed of	Sales Price	Expense of Sale

2023 Tax Organizer for Partnerships Business Information

Partnership Information

Partnership's legal name		EIN	
Doing business as name			
In care of name			
Street address, city, state, and ZIP			
Email			
Phone number		Cell number	
Fax number		Date business started	

Yes No

- Does the partnership file under a calendar year?
If "No," what is the begin date? _____ End date? _____
- Did the partnership conduct business activities in any state other than the resident state?
If "Yes," what states? _____
- Is this the partnership's final year in business?
What accounting method does the partnership use?
 Cash Accrual Other (describe) _____
- What is the partnership's principal business activity? _____
- What product or service does the partnership produce? _____
- Number of partners at any given time during the year? _____
- What type of entity is the partnership filing as?
- | | |
|---|---|
| <input type="checkbox"/> Domestic general partnership | <input type="checkbox"/> Domestic limited partnership |
| <input type="checkbox"/> Domestic LLC | <input type="checkbox"/> Domestic limited liability partnership |
| <input type="checkbox"/> Foreign partnership | <input type="checkbox"/> Other (describe) _____ |

Partnership Representative or Designated Individual (if the representative is an entity)

Representative name			
Street address, city, state, and ZIP			
Phone number		Email	

Estimates

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

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use This Account for	
			Checking	Savings	Deposit	Withdrawal

Partner Information

Partnership Name:

EIN:

Partner Name Address City, State, and ZIP	ID Number	Type of Partner Information <small>If the partner is a disregarded entity provide the partner's TIN and name</small>				Beginning of Year Ownership Percentage		
		General	Limited	Domestic	Foreign	Profit	Loss	Capital