RETURNING CLIENT TAX PREPARATION QUESTIONNAIRE 2024

FOR OFFICE USE ONLY

These are questions we would normally ask you while sitting with us during preparation.

Please read carefully. PLEASE FILL OUT CAREFULLY.

	FULL LEGAL NAME	OCCUPATION IN 2024
Taxpayer - TP		
Spouse - SP		

Street Address		TP CELL PHONE #		TP EMAIL	
City, State, Zip		SP CELL PHONE #		SP EMAIL	

PLEASE, DO NOT HESITATE TO CALL OUR OFFICE IF YOU HAVE ANY QUESTIONS FILLING OUT THIS FORM OR QUESTIONS GENERATED FROM FILLING OUT THIS FORM.

YES	NO	
☐	☐	DID YOU OR YOUR SPOUSE RECEIVE AN **IRS PIN** DUE TO IDENTITY THEFT? (PLEASE PROVIDE DOCUMENTS)
☐	☐	DID YOUR MARITAL STATUS CHANGE IN 2024 HOW:

Did you and your spouse live in SEPARATE households for the entire year? ☐ For the last 6 months of the year? ☐

☐ ☐ IF YOU MOVED TO OR FROM ANOTHER STATE? DATE OF MOVE? / /

ADDRESS OF THE OTHER RESIDENCE:

☐ ☐ DO YOU LIVE INSIDE THE CITY LIMITS OF SAINT LOUIS CITY DURING **ALL** OF 2024?

IF YOU ONLY LIVED IN ST LOUIS CITY FOR **PART** OF THE YEAR, PLEASE PROVIDE THE **START** AND **END** DATES:

☐ ☐ DID YOU ADD ANY DEPENDENTS IN 2024?

Name	Relationship	Birth Date	Social Security #	Months in Home

☐ ☐ DID YOU LOSE ANY OF THE DEPENDENTS LISTED ON YOUR PROIR TAX RETURN?

Which dependents did you lose? WHY?

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☐ ☐ DID ANY OF YOUR DEPENDENTS LIVE IN YOUR HOME FOR LESS THAN 6 MONTHS OF 2024? (NOT INCLUDING TIME AWAY FOR SCHOOL OR

If yes, where did they live when not in your home? Are you still claiming him/her as a dependent?

(CIRCLE) MONTH'S DEPENDENT WERE WITH YOU - CHILDS NAME JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC

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☐ ☐ IS IT POSSIBLE THAT A DIFFERENT TAXPAYER MIGHT CLAIM ANY OF YOUR DEPENDENTS? IF YES, EXPLAIN BELOW.

☐ ☐ DID YOUR DEPENDENT **UNDER 13** USE DAYCARE, SUMMER **DAY** CAMPS OR AFTER SCHOOL PROGRAMS?

YOU ARE **REQUIRED** TO PROVIDE THE **FULL NAME, ADDRESS, FEDERAL ID NUMBER OR SOCIAL SECURITY # OF THE PROVIDER**

Provider (Name, Address, **EIN** or **SSN**)	$ Amount Paid	Dependent Served

☐ ☐ DID YOU MAKE ESTIMATED QUARTERLY TAX PAYMENTS, 1040-ES?

FEDERAL	DATE PAID	AMOUNT	**STATE**	DATE PAID	AMOUNT
1ST Q			1ST Q		
2ND Q			2ND Q		
3RD Q			3RD Q		
4TH Q			4TH Q		

YES NO

DID YOU AND/OR YOUR SPOUSE CONTRIBUTE TO A TRADITIONAL **IRA** OR ROTH **IRA** (NOT AN EMPLOYER'S PLAN)?

	TRADITIONAL IRA	$ AMOUNT	**ROTH IRA**	$ AMOUNT
TAXPAYER		$		$
SPOUSE		$		$

DID YOU WITHDRAW MONEY FROM A PENSION PLAN, 401(K), OR IRA? If **YES**, please provide 1099-R(s)

DID YOU HAVE A RMD (REQUIRED MINIMUM DISTRIBUTION) If **YES**, please provide 1099-R(s)

DID YOU **RECEIVE** OR **PAY** (PLEASE CIRCLE) ALIMONY/MAINTENANCE? $________________/PER MONTH NUMBER OF MONTHS _________

DATE OF SETTLEMENT _______-________-__________ OTHER PARTIES SSN _______-______-__________ **THIS IS NOT RELATED TO CHILD SUPPORT**

DID YOU OR YOUR SPOUSE TAKE COLLEGE COURSES? **YOU MUST PROVIDE A 1098-T**. Spent on **JUST** books & supplies $

Did you receive any reimbursements for the EDUCATION EXPENSES from your employer or the government? Please explain & how much?

DID A DEPENDENT GO TO COLLEGE/TRADE SCHOOLS? PROVIDE A 1098-T. -Spent on **JUST** books & supplies $

(AMOUNTS SPENT ON ROOM AND BOARD IS NOT PART OF THIS CALCULATION. ONLY BOOKS, SUPPLIES, & RELATED FEES.)

DID YOU CONTRIBUTE TO A 529 ACCOUNT (COLLEGE FUND)? $

DID YOU HAVE ANY DISTRIBUTIONS FROM A 529 ACCOUNT? IF **YES** PLEASE PROVIDE ALL 1099-Q's ISSUED.

DID YOU SELL STOCKS/BONDS/MUTUAL FUNDS, OR CRYTO OUTSIDE OF AN IRA, 401(K), OR PENSION FUND?
PLEASE PROVIDE SALE INFORMATION (INCLUDING ALL COST BASIS' FOR ALL TRANSACTION) (Broker 1099B) It is possible that they might be missing from the broker statements

DID YOU SHORT SALE A PROPERTY, FILE BANKRUPTCY, OR DEBT FORGIVEN? (IF YOU RECEIVED A 1099-A OR 1099-C PLEASE PROVIDE THOSE FORMS WITH EXPLAINTION)

DID YOU PURCHASE REAL ESTATE?

ADDRESS OF PROPERTY	Date of Purchase	Purchase $	Type of Use (Rental? Vacation? Home? Etc.)
		$	
		$	

DID YOU SELL REAL ESTATE? - IF YES WE NEED PURCHASE INFORMATION AS WELL AS SALE INFORMATION

ADDRESS OF PROPERTY	Date of Purchase	Date of Sale	Purchase $	Sale $	Type of Use
			$	$	
			$	$	

You Must Provide Closing Statements for each purchase AND sale. (Also referred to as HUD-1 or ALTA statement). Ask your real estate agent or title company if you are missing these documents.

DID YOU REFINANCE OR GET A HELOC ON YOUR PRIMARY RESIDENCE IN 2024. IF YES PLEASE PROVIDE CLOSING DISCLOSURE DOCS.
IF YES, DID YOU TAKE OUR ANY CASH TO USE ON THINGS OTHER THEN THE HOUSE? I.E. BUY A CAR, GO ON VACATION, PAY DOWN/OFF CREDIT CARDS?
PLEASE PROVIDE DETAILS WITH DOLLAR AMOUNTS

DID YOU INVEST IN A **NEW** BUSINESS VENTURE? If YES, please contact our office to discuss what might be needed.

DID YOU INHERIT REAL ESTATE, STOCKS, BONDS, OR IRAs? Do you expect to receive a 1099 OR K-1 from the estate or trust?

DID YOU HAVE AN INTEREST OR SIGNATURE AUTHORITY OVER A FOREIGN BANK OR INVESTMENT TYPE ACCOUNT DURING ANY TIME IN 2024?

DID YOU RECEIVE A DISTRIBUTION FROM, OR WERE YOU THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST OR DID YOU HAVE AN INTEREST IN ANY FOREIGN ASSETS OR ACCOUNTS.

DID THE TOTAL BALANCES OF ALL FOREIGN ACCOUNTS EQUAL OR EXCEED $10,000 AT ANY TIME DURING THE YEAR?
(PENALTY FOR FAILING TO REPORT FOREIGN ACCOUNTS IS $10,000 PER ACCOUNT PER YEAR!)

AT ANY TIME DURING 2024, 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 (OR A FINANCIAL INTEREST IN A DIGITAL ASSET)? (I.E., BITCOIN)
YOU ARE REQUIRED BY LAW TO REPORT THE GAINS FOLLOWING SIMILAR RULES FOR STOCK SALES.

DID YOU ENGAGE THE SERVICES OF ANY HOUSEHOLD EMPLOYEES? (PLEASE PROVIDE PAYROLL DOCUMENTS AND SCHEDULE H)

YES NO

☐ ☐ MEDICAL EXPENSES (OTHER THAN MEDICAL INSURANCE) UNREIMBURSED BY INSURANCE OR HSA $ ____
(Doctors, dentists, therapy, medical devices, home alterations, hospitals, medical travel, etc.)

☐ ☐ TOTAL MEDICAL INSURANCE PREMIUMS YOU PAID FOR **OUT OF POCKET** (OTHER THAN MEDICARE AND OTHER THAN THOSE PAID THROUGH PAYROLL DEDUCTION WITH PRE-TAX DOLLARS) $ ____

☐ ☐ MEDICARE PREMIUM THAT WERE NOT PAID THRU SOCIAL SECURITY OR RAILROAD RETIREMENT DEDUC $ ____

☐ ☐ IF YOU ARE OVER 70 1/2, DID YOU CONTRIBUTE TO A CHARITABLE ORGANIZATION DIRECTLY FROM AN IRA

ORGANIZATION	AMOUNT	STOCK / SHARES

☐ ☐ MONETARY CONTRIBUTIONS TO CHARITY: TOTAL FOR ALL CASH, CHECK, & EQUIVALENT $ ____
You are required to have records to prove contributions and letters from organizations for **any** contribution over **$250**

☐ ☐ CONTRIBUTIONS TO CHARITY: **NONCASH**
LIST THE ORGANIZATIONS YOU CONTRIBUTED TO AND THE **DOLLAR VALUE** OF THE GOODS DONATED.
Helpful sites for valuing items: check websites of:
goodwillsega.org/donation-calculator/ or https://www.bankrate.com/taxes/donation-value-guide/

	ORGANIZATION AND ADDRESS	DATE OF CONTRIBUTION	DESCRIPTION OF DONATED GOODS	$ DOLLAR VALUE AT THRIFT SHOP VALUE
#1				$
#2				$
#3				$

☐ ☐ DID YOU INCUR UNREIMBURSED EXPENSES DOING CHARITABLE VOLUNTEER WORK?
Total cost of goods, office supplies, travel, meeting expenses, etc. $ ____
Total miles driven for charitable work ____

☐ ☐ **IF YOU PARTICIPATED IN THE AFFORDABLE CARE ACT (OBAMACARE) HEALTHCARE.GOV - YOU MUST PROVIDE THE 1095-A. We cannot file your tax return without this form. The return will be REJECTED without the data from this form.**

☐ ☐ HSA - DID YOU MAKE ANY CONTRIBUTIONS TO A HSA PLAN OUTSIDE OF WORK (NOT THROUGH PAYROLL)? $ ____

☐ ☐ HSA - WAS ALL OF THE DISTRIBUTION ACTUALLY USED FOR MEDICAL PURPOSES?

☐ ☐ DID YOU DO ENERGY EFFICIENT IMPROVEMENTS TO **YOUR PERSONAL RESIDENSE**? PLEASE PROVIDE **$** AMOUNT FOR EACH

SOLAR $ ____ FURNACE 96%+ $ ____ AC SEER 16+ $ ____

WINDOWS $ ____ WATER HEATER/BOILER 90% + EFF. $ ____

EXTERIOR DOORS $ ____ # OF DOORS ____ INSULATION $ ____

☐ ☐ DID YOU PURCHASE A **NEW** PLUG IN HYBRID OR ALL ELECTRIC VEHICLE? COST **$** ____

MAKE ____ MODEL ____ VIN ____

☐ ☐ DID YOU PURCHASE A **USED** PLUG IN HYBRID OR ALL ELECTRIC VEHICLE FOR $25,000 OR LESS? COST **$** ____

MAKE ____ MODEL ____ VIN ____

☐ ☐ SELF-EMPLOYED INDIVIDUALS: YOU MAY RECEIVE A NEW TYPE OF 1099. **1099-NEC (NON-EMPLOYEE COMPENSATION)** If you need worksheets to help your organize and prepare you income and expenses by category, please call us.

☐ ☐ DID YOU RECEIVE A FORM **1099-K**? IF YES: THIS IS FOR TRANSACTIONS RELATES TO THIRD PARTY ONLINE TRANSFERS OF FUNDS. THIS COULD BE EITHER FOR PERSONAL OR BUSINESS TRANSACTIONS.

☐ ☐ RENTAL REAL ESTATE OWNERS: If you need worksheets to help you organize and prepare your income and expenses, call us.

☐ ☐ PARTNERS & SHAREHOLDERS/ MEMBERS IN BUSINESSES - ENSURE YOU PROVIDE US WITH THE K-1 FROM THE BUSINESS/S

BE SURE TO INCLUDE <u>ALL</u> OF YOUR:

W2s	**SOCIAL SECURITY SSA-1099's**
INTEREST INCOME 1099's	**MORTGAGE INTEREST STATEMENTS**
DIVIDEND INCOME 1099's	**UNEMPLOYMENT COMPENSATION / 1099G**
STOCK SALES - 1099B - BROKER STATEMENTS	**ANY AND ALL OTHER 1099's**
PENSION/IRA 1099R's	**K-1's FROM PARTNERSHIPS / S-CORPS / TRUSTS / ESTATES**
GAMBLING W2-G's	**REAL ESTATE & PERSONAL PROPERTY TAX PAYMENTS**
1099-Q	**1095-A**
1099-K	

WHAT STATES ARE BEING FILED OTHER THEN MISSOURI? This information will need to be separately stated if you need an extension for time to file.

AL AZ AR CA CO CT DE DC GA HI ID IL IN IA KS KY LA ME MD MA MI MN MS MT NH NJ NM NY NC ND OH OK OR PA RI SC UT VT VA WV WI

DO YOU EXPECT TO HAVE TO FILE A RETURN FOR W-2 WAGES EARNED IN THE CITY OF SAINT LOUIS OR KANSAS CITY?

SAINT LOUIS CITY Y / N ______ KANSAS CITY Y / N ______

DO YOU EXPECT TO HAVE TO FILE A RETURN FOR BUSINESS INCOME NOT ON A W-2 IN THE CITY OF SAINT LOUIS OR KANSAS CITY?

SAINT LOUIS CITY Y / N ______ KANSAS CITY Y / N ______

DO YOU HAVE ANY QUESTIONS, COMMENTS OR CONCERNS FOR US FOR YOUR 2024 RETURN?

PLEASE PROVIDE A VOIDED COPY OF A CHECK FOR DIRECT DEPOSIT OF A REFUND FROM THE GOVENMENT.

IF WE FILED YOUR RETURN IN THE LAST YEAR AND THE ACCOUNT INFORMATION HAS NOT CHANGED. FILL IN THE INFORMATION BELOW.

IF YOU ARE NEW - AND WOULD LIKE TO HAVE YOUR REFUNDS DIRECT DEPOSIT YOU MUST PROVIDE A VOIDED COPY OF A CHECK.

NAME OF BANK	
ROUTING NUMBER	
ACCOUNT NUMBER	

BY SIGNING THE BELOW, YOU ACKNOWLEDGE THE INFORMATION YOU PROVIDED TO BE TRUE AND CORRECT FOR THE PURPOSE OF IN PREPARING YOUR TAX RETURN. ONLY THE SIGNATURE OF PERSON/S COMPLETING THIS QUESTIONNAIRE ARE TO SIGN.

TAXPAYER	SPOUSE (IF APPLICABLE)	DATE

CHARLES J. BRATKOWSKI Phone: (314) 965-8633 // Fax: (314) 965-0811
Certified Public Accountant 13354 Manchester Road, Suite 102
Saint Louis, Missouri 63131-1738

Engagement Letter for 2024 Tax Return Preparation

This letter is intended as a broad outline of the 2024 tax return preparation services we will be providing for you and/or your company(s) and your responsibilities as a client. This letter also covers other years prepared or amended during the 2024 tax return preparation cycle.

We will prepare your federal, state, and local tax returns based upon information provided by you. We will not audit or otherwise verify the data you have submitted. We perform our tax services under the assumption that all the information you submit is true, complete, and accurate.

You must provide us with all the information required to prepare your return(s) representing that the information is accurate and complete to the best of your knowledge. **You also represent that the income and expense items you claim on your return(s) are substantiated by proper records and receipts. You are responsible for the accuracy, completeness and supporting documentation on your tax returns**. You must have proof of every charitable contribution, which means a proof of payment, with the date, amount, and who it was paid to. Any single contribution of $250 or more requires a contemporaneous acknowledgment from the organization describing the contribution. If a noncash contribution exceeds $5,000 or you donated a vehicle, please contact our office. Contemporaneous supporting documentation for travel, meals and entertainment, and business use of vehicles should include sufficient evidence to substantiate the amount, time, place, business purpose, and business relationship.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. The Internal Revenue Code is complex and there are uncertain applications of tax law and differing interpretations. We will make every effort to comply with the tax laws, but we cannot guarantee that you will not be audited or that all determinations will be in your favor. If you file as a married filing jointly, you accept joint and severable liability for the tax liability when you sign the tax return and you understand that we may communicate with your spouse regarding any information on the tax return.

You are responsible for producing all records necessary for our firm to prepare your income tax return. You must make full disclosure of all matters pertaining to preparation of your tax return. Deliberate nondisclosure of information by you may be grounds for termination of engagement. The tax return is prepared for tax filing purposes only and is not intended for third party purposes. If any investment advice is discussed, you understand that we are not licensed investment advisors, and we cannot accept any responsibility for the outcome of any investment decision. As a practical matter, we may discuss tax planning while gathering information for tax preparation or when reviewing completed tax returns, however, separate engagements are required for specific tax planning issues as they arise.

Fees for our services will be at our standard rates for tax matters and vary based on time spent and complexity of the situation. Full payment of your tax preparation fee is required before we will electronically file your return or release the paper return to you. When the tax return is complete, one (1) copy of your tax return will be provided to you, along with your original documentation.

If there is an error on the return which results from incorrect information supplied by you, you are responsible for the payment of any additional taxes which would have been properly due on the original return(s), and any interest and penalties charged by the taxing authorities. Errors resulting from a reporting or calculation error on our part will be reviewed on a case-by-case basis, however the amount of taxes due is your responsibility.

2024 Individual income tax returns are generally **due April 15 and can be extended to October 15th**.

Please note that the extension of time to file is <u>not</u> an extension of time to pay. **<u>We do not automatically file extensions</u>**. **EXTENSION POLICY**: **You can call our office and ask to be placed on the "extension list."** However, we recommend requests for extensions BE IN WRITING, otherwise, <u>in the heat of tax season, we will not guarantee that the extension will be sent and processed</u>. If you send us an e-mail, letter, or fax requesting that we file an extension for you, it is your responsibility to call and confirm that we received the request. **We will attempt to file your extension electronically. However, glitches with the internet and IRS processing systems could cause your extension to be rejected. We cannot guarantee extensions have been processed by IRS and we will not pay interest and penalties related to late filing and underpayment of taxes. To ensure that your extensions are filed for your federal and all state returns, you can file your own federal extension (form 4868) via the United States Postal Service certified mail or visit WWW.IRS.GOV and you can Google each state to find their extension form.** Or you can make a short "extension" appointment with our staff.

Other due dates are as follows for 2024 calendar year end entities:

S Corps & Partnerships, 3/17 extended to 9/15,
Trusts 4/15 extended to 9/30,
C CORPS 4/15 extended to 10/15.

We will assist you in the event of a tax notice and/or examination of your returns by a taxing authority. We can obtain power of attorney to represent you or accompany you to demonstrate and explain the use of your information on the returns. Billing for such additional services is at our standard hourly rates for the nature of services provided.

Your original records, which will be returned to you, comprise the backup and support for your income tax returns. You are required to maintain copies of all the supporting documentation pertaining to your tax returns. We do not keep copies of your supporting documentation. Our firm retains copies of the tax returns filed with federal and state agencies for as long as statutes require. Once a statute has expired all copies of returns will be destroyed.

We collect nonpublic personal information from you or from a source with your permission. We do not disclose any nonpublic information about clients or former clients to anyone, except as permitted or required by law, or when necessary to process transactions requested by the client. We restrict access to your information to members of our firm. We retain records relating to our services according to the requirements of the law and professional standards. We employ various physical and procedural safeguards to protect your nonpublic information.

If you have read the above and the above fairly sets forth your understanding, please sign on the line below and return it to us. This letter will be in effect regarding our engagement until superseded by a subsequent understanding. **You will be deemed to have accepted the terms of this letter, if after being provided with a copy of this letter, you continue to use our services after we begin services.**

Taxpayer	Spouse	Date