***Completely Professional Assistance!! We Make Tax & Accounting Less Taxing!!***

**1040 TAX RETURN ENGAGEMENT LETTER for 2023 TAX YEAR**

|  |  |  |  |
| --- | --- | --- | --- |
| Name of the Taxpayer: | cc | SSN | cc |

 Thank you for choosing HP & Associates, PC to assist, prepare and file (E file or paper file) federal 1040, state and City tax returns for the year ended December 31, 2023. This letter, and the attached *Terms and Conditions Addendum* and any other attachments incorporated herein (collectively, “Agreement”), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement. We will not prepare any tax returns except those identified above, without your written request, and our written consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information. We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service (“IRS”) and state and local tax authorities as identified above. Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. You agree to indemnify and hold our firm and its principals, shareholders, officers, employees, agents or assigns (collectively, “firm,” “we,” “us,” or “our”) harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party. Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. This engagement is limited to the professional services outlined above.

***CPA Firm Responsibilities:*** It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a “reasonable tax return preparer” shall be based upon the following pronouncements:

* the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”);
* U.S. Treasury Department Circular 230 (“Circular 230”); and
* the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, “the Code”).

We will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[*er*] with dependent child) as reflected in your income tax returns for last year. If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

**Bookkeeping assistance:** We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. We will request your approval in writing before rendering these services. Additional charges will apply for such services.

**Tax planning services:** Our engagement does not include tax planning services. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, we will confirm this representation in a separate engagement letter.

**Government inquiries:** This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, we will confirm this representation in a separate engagement letter.

**Third-party verification requests:** We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. *Our advice is based upon tax reference materials, facts, assumptions, and representations that are subject to change. Tax reference materials include, but are not limited to IRS publications and CCH tax guide lines. We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is substantial support for judgment. The IRS and many states impose penalties for substantial understatement of tax. You acknowledge your responsibility to inform us of any listed transactions or transactions of interest as designated by the IRS Section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008 we will not hold unreasonable position,*

***Client Responsibilities:*** We will provide you with an income tax organizer to help you compile and document the information we will need to prepare your income tax returns. You must complete the income tax organizer with accurate and complete information. Income from all sources, including those outside the U.S., is required. We rely upon the accuracy and completeness of both the information you provide in the income tax organizer, other supporting data and verbal information you provide in rendering professional services to you.

**Documentation:** You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by tax authorities. You agree to hold harmless our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any additional tax, penalties, or interest imposed on you by tax authorities resulting from the disallowance of tax deductions due to inadequate documentation. You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

**State and local filing obligations:** You are responsible for determining your tax filing obligations with any state or local tax authorities, ncluding, but not limited to income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, along with information that comes to our attention, we believe you may have additional filing obligations, we will notify you of this responsibility and ask you to contact us. If you ask us to prepare these returns in writing, we will prepare upon confirmation.

**U.S. filing obligations related to foreign financial assets:** As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations.In absence of written answer, we will default answer to the questions, we will report No foreign bank Accounts.

**Foreign filing obligations:** You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement but provide information to file related forms for example Form 8938, form 5471, form 5472, form 926, form 3520, form 3520-A & form 8865.

**Ultimate responsibility:** You have final responsibility for your income tax returns. We will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness. You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically. In the event that you do not wish to have your income tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities. The requirement to maintain tax basis is ultimately the responsibility of the S corporation shareholder. Loss or distribution is allowed up to basis of shareholder. Excess distribution is taxable to Shareholder

***Extensions of Time to File Tax Returns:*** The original filing due dates for your tax returns is April 15, 2024. **Due to the high volume of tax returns prepared by our firm, the information needed to complete the tax returns must be received no later than April 01, 2024 so that the returns may be completed by the original filing due dates.** It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines. **Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.** Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations (including but not limited to FBAR & foreing filing obligation), including, failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities. We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

***Professional Fees:*** *Our* professional fee for the services is based upon the complexity of the work to be performed, and our professional time, as well as out-of-pocket expenses. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the income tax returns. We appreciate the opportunity to be of service to you. Please date and execute the enclosed copy of this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement his letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide**.**

Very truly yours,

**HP & Associates, P.C.**

Certified Public Accountants

**Credit Card Information (Required for Tax Preparation Fee Payment)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Type of Card** | **Number** | **Exp. Date** | **CVV/4 Digit Code** | **Cardholder Name as displayed on the card, Address & Phone #** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Visa/****Master/****Discover/** | c |  | c |  |

Accepted By: (Taxpayers’ Sign) Date: Click or tap to enter a date.

**Note: As per AICPA, IRS & Legal guidelines, we will not proceed the tax return Preparation Unless the Tax Engagement letter is signed.**

**PERSONAL TAX PREPARATION CHECK LIST FOR 2023 TAX YEAR**

**PLEASE PROVIDE US THE CURRENT UPDATED INFORMATION**

|  |
| --- |
| **Personal Details*:*** (**Names exactly as it appears on the Social Security Card)** |
| **SSN / ITINumber** | **First Name** | **Middle Name** | **Last Name** | **Occupation** | **Date of Birth****mm/d/yr.** | **Days Lived with you** |
| **PRIMARY TAXPAYER** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **SPOUSE** |
|  |  |  |  |  |  |  |  |  |   |  |   |  |  |  |  |  |  |  |   |
| **DEPENDENTS (Son, Daughter/PARENTS/OTHERS - Need copy of S.S. Card-See Due Diligence Form)** |
| **Do you have any changes in dependents from the prior year?** | **Yes** | **No** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| If Spouse, kids or any dependents do not have SSN or ITIN, then they may be eligible for applying for ITIN. **Please refer attached FAQ’s Point 16 to 23.** |

|  |  |  |
| --- | --- | --- |
| **Did the taxpayer and/or spouse get married, divorced, or widowed at any time during the year?** | **Yes** | **No** |
| **Is there any change in address or contact information during the year?** | **Yes** | **No** |
| **Day time Phone Number** | **Evening Phone Number** | **Cell Phone Number** |
| ( ) | ( ) | ( ) |
| **Personal E-mail (Non-Corporate)** |  |  |

|  |
| --- |
| **PRESENT RESIDENTIAL ADDRESS - Write current address first.** |
| **Street Address** | **Apt.** | **City** | **State** | **Zip Code** |
|  |  |  |  |  |
| **Name of School District:** | **Name of County:** |
| **IF YOU HAVE MOVED FROM DIFFERENT STATE/CITY IN 2023, PLEASE PROVIDE THE PREVIOUS ADDRESSES** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |
| **IF YOU HAVE WORKED IN MULTI STATE IN 2023, PLEASE PROVIDE WORKED STATE INFORMATION**  |
| STATE | FROM DATE | TO DATE | NO. OF DAYS | STATE | FROM DATE | TO DATE | NO OF DAYS |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |
| **Name/s of State/s for which tax return/s need to be prepared (Please refer to attached FAQ’s Point 11)** |
| **Tax Payer** | **Spouse** |
|  |  |  |  |
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| If you are supposed to file a **City tax Return** in any City you worked/resided in 2023, please provide the name of the cities. **(Please refer to attached FAQ’s Point 11)** | **Tax Payer** | **Spouse** |
| City Worked | City Resided | Name of City for which City Tax Return needs to be prepared |  CityWorked | City Resided | Name of City for which City Tax Return needs to be prepared |
|  |  |  |  |  |  |  |

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| **Bank Details for Direct Deposits / Payments –must be provided every year** |
| **Bank Name** | **Routing Number** | **Account Number** | **Checking/****Savings** |
|  |  |  |  |  |  |  |  |  |  |  |  |

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| **Interest on Student Loan (if any) paid for the year 2023. (Must attach copy of Form 1098-E)** |
| **Tax Payer** | **Spouse** | **Dependent(s)** |
| $ | $ | $ |

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| --- |
| **Child Care / Day Care Expenses, if any (Kids under 10 years of Age)** |
| **Federal ID number of the Day Care Center /SSN of the Individual Day care person** | **Name of the Day care Center/person** | **Address of the Day Care Center/ Individual** | **Amount Paid in 2023** | **Child’s Name** |
|  |  |  |  |  |  |  |  |  |  |  | $ |  |
|  |  |  |  |  |  |  |  |  |  |  | $ |  |
| **Employment and other Income Details:**Do you have any of these documents? If **yes**, please attached those forms, fill below the attached excel sheet and email us the soft copy. Also please let us know the number of attachments? |
| **Documents** | **W-2** | **1099-Rs** **IRA & Pension Income** | **1099-Bs Dividend Income** | **1099-Bs Interest Income** | **1099-G’s State/Local Refunds/ Unemployment benefits** | **1099-SSAs****Social Security Benefits** | **1099-Schedule C Self Employed Income** | **Schedule D Stocks** | **Schedule E Rental Income** | **Form 1099** |
| **Yes** |  |  |  |  |  |  |  |  |  |  |
| **No** |  |  |  |  |  |  |  |  |  |  |
| **No. of attachments** |  |  |  |  |  |  |  |  |  |  |

**No. of K-1 ATTACHED:**

**(k-1 must have qualified business income deduction & share holder’s adjusted basis worksheet)**

|  |
| --- |
| **interest/dividend Income Details (Attach 1099 forms, if any)** |
| Name of the Institution | Dividend Earned | Interest Earned | Federal Tax Withheld | Is it a foreign bank account? | Are you liable to file FinCen Form 114 for 2023?(If your combined balance is more than $10,000 at any day in 2023, you have to file this form) | Is it a Foreign Trust? | Name of the Foreign Country |
|  | $ | $ | $ | Yes | No | Yes | No | Yes | No | India |
|  | $ | $ | $ |  |  |  |  |
|  | $ | $ | $ |  |  |  |  |
|  | $ | $ | $ |  |  |  |  |
| **IMPORTANT NOTE: PLEASE READ FAQ NO. 29 TO 31 ON FOREIGN BANK ACCOUNTS, INTEREST, RENTAL INCOMES & OTHER ASSETS** |

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| **IRA Contributions, if any (You must contribute before APRIL 15, 2024)** |
| **TRADITIONAL IRA** | TAX PAYER - $  | SPOUSE - $ |
| **ROTH IRA** | TAX PAYER - $ | SPOUSE - $  |
| **HSA Contributions, if any. Must attach Form 5498-SA showing HSA Contributions** |
| **Health Savings Account** | TAX PAYER - $  | SPOUSE - $ |

|  |  |
| --- | --- |
| **College Tuition fees paid & Education Expenses, if any. (Must attach copy of form1098-T and Proof of Payments) Provide information as per Due Diligence form** |  |
| **Name of Student** | **Name, Address & ID # of the Institution** | **Amount Paid** | **Name of Degree/Certification** |
|  |  |  |  |
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| --- | --- | --- | --- | --- | --- |
| Health Insurance Premiums Paid | Medical / Dental Expenses (Co-pay, deductibles, medicines) | Primary & Secondary MortgageInterest Paid(Please attach 1098)  | Property TaxPaid | For each contribution more than $250, if IRS audits you needs to provide copy of receipt/check | Number of miles driven for charitable or medical purposes (0.14 /mile driven) |
| Charitable Contributions - By Check/Cash in USA only | Charitable Contributions (Non cash) - Car/Cloth/ Computer/Electronics in USA only |
| $ | $ | $ | $ | $ | $ |  |

|  |  |
| --- | --- |
| **Alimony Taxation** | **The taxation of alimony on federal tax returns recently changed because of the**[**Tax Cuts and Jobs Act of 2017 (TCJA)**](https://turbotax.intuit.com/tax-tips/irs-tax-return/tax-reform-changes-that-impact-your-2017-taxes/L9kree6l2)**. Today, alimony or separate maintenance payments relating to any divorce or separation agreements dated January 1, 2019 or later are not tax-deductible by the person paying the alimony. The person receiving the alimony does not have to report the alimony payments as income.** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Solar Electric Property****30% of Qualified Expenses** | **Exterior Door****$250 per door** **Maxi****$500** | **Exterior Window or** **Skylights****$600 total** | **Insulation & Air sealing Materials****Maximum****$1,200** | **Qualified heat pumps, biomass stoves or biomass boilers****Maxi $2,000****Air Conditioner, water Heaters, furnaces $600 per items**  | **Home Energy Audit****Maxi****$150** | **Please refer the website for more information**[**http://www.energystar.gov/about/federal\_tax\_credits**](http://www.energystar.gov/about/federal_tax_credits)**https://www.irs.gov/newsroom/energy-incentives-for-individuals-residential-property-updated-questions-and-answers** |
| $ | $ | $ | $ | $ | $ |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Did you make any contribution to Qualified Education Program? Section 529 Plan or MESP or any other State Education Savings Plan?** | **Yes** | $ | **No** |

|  |  |  |
| --- | --- | --- |
| **Electric Vehicle which qualifies Federal credit or did you purchase Plug-in hybrid electric vehicle (PHEVs) in 2023 which qualify credit? If yes then attached copy of Purchased Invoice** | **Yes** | **Please refer the website for more information** |
| [**http://fueleconomy.gov/feg/taxevb.shtml**](http://fueleconomy.gov/feg/taxevb.shtml) |

|  |
| --- |
| **RENTAL EXPENSES** (Eligible in few states but has income limitations) |
| Monthly Rent  | Landlord Name & Address | Period  |
|  |  |  |

**Affordable Care Act**

|  |  |  |
| --- | --- | --- |
| **Did you or any / all family members have Healthcare Coverage through Marketplace in 2023?****If yes, must attach copy of 1095-A.**  | **Yes** | **No** |

|  |  |  |
| --- | --- | --- |
| **FBAR Reporting****At any time during 2023, do you have foreign bank accounts (such as bank account, securities account or brokerage account) aggregate value more than $10,000** | **Tax Payer** | **Spouse** |
| **If yes, then provide Bank Statements** | **No** |  **If yes, then Provide Bank Statements** | **No** |

**Due Diligence Form for 1040 tax preparation**

**2023 Tax Year**

1. Do you have any undisclosed cash Income for EIC?
2. What kind of documentation you have for cash income for EIC?
3. How are you supporting family with this income-EIC?
4. Name and address of Income Source-EIC
5. Are you receiving support from friend and relatives-EIC?
6. Provide list of documentation maintained for Income and Expense relating to schedule-C Income and Other Income.
7. For Dependent claimed in EIC and CTC –provide documentation (Copy of Passport, Health provider statement, Health Insurance Card, School Statement etc.)
8. For AOTC -Provide 1098T & Obtain receipts for qualified tuition and related expenses.
9. For AOTC –Provide Name of College, Years attended and Degree pursued/attained
10. Cash or check Donation, In Kind Donation confirmed by tax payer
11. Schedule C Income & Expense or Other deduction claimed

We have prepared tax return based on tax payer documentations, verbal or email confirmations. Tax payer is acknowledging that in case of audit, He / She is responsible for providing documents, statement, invoice & explanations.

Tax Prepare Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Tax Payer Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**2023 TAX FILING**

* You may submit your tax documents via email to TAX@HPATELCPA.COM, fax at (248) 626-2800 or mail to HP & Associates P.C mailing address mentioned on the top of this document.  Local clients can make in person appointments by calling (248) 626-4200.
* Tax Return Preparation Fee will vary based upon the schedules needed on your return. Therefore, we cannot give you the exact fees until we prepare and review your tax return. Seventy percent of our individual tax client’s tax preparation fee range from $200 to $340. Additional fee for each additional state. We do not provide quotes or estimates for refund amount.
* **Tax Preparation fee will be charged to credit card upon input of basic information and review of the tax return**. **COMPLETE CREDIT CARD INFORMATION MUST BE PROVIDED ALONG WITH THE SUBMISSION OF YOUR TAX DOCUMENTS. TAX RETURN PREPARATION WILL NOT BE STARTED WITHOUT THIS INFORMATION**. We accept Visa, Master Card, & Discover. For Local clients, Personal checks will be accepted which is preferred payment.
* If you lived/worked in any Cities which have City taxes, it is your responsibility to inform us in order to prepare the **CITY TAX RETURNS** particularly for clients lived/worked in Ohio & PA. Most of the cities don’t allow E-filing. Hence clients have to sign, attach the checks if necessary, and mail the city tax returns.
* Please note that you must SUBMIT ALL OF YOUR TAX DOCUMENTS AT ONE TIME. Be sure to make a copy of your original documents before you submit them to our office.  Also, make sure to submit the YEAR END statements and not monthly/quarterly statements.
* Please note that if you have/had any foreign (like India) Assets, Bank Accounts / Rental Properties/ Corporations / Shares / Mutual funds / provident fund accounts/ Interest income / rental income / capital gains / dividends, you are supposed to report them is US tax return and in a separate form.

For more information, please refer FAQ No. 24 to 32.

* Please note that there will be additional fees for FBAR reporting like Fin Cen Form 114 and 8938. The last date to file Fin Cen Form 114 is without extension on or before April 15th, 2024 and with extension up to six months, for a final deadline of Oct. 15 2024.
* Please note that you **can’t claim the expenses like marriage, birthdays/functions and sending money to parents/relatives outside the USA**.
* Your tax return is prepared based on the attached checklist. So, please don’t send us blank or incomplete checklist.
* Please refer Frequently Asked Questions Page (FAQ’s) at the end of this checklist for questions regarding tax filing and applying for ITIN.
* If you are a new client, please send us a complete copy of your 2022 Federal and State Tax Returns.
* Please note that tax documents received between April 7 to April 15 and required immediate tax preparation before April 15 then additional fee will be assessed

**What to do if you haven’t filed your tax return**

Need more time to prepare your federal tax return? Please be aware that:

* **An extension of time to file your return does not grant you any extension of time to pay your taxes.**
* **You should estimate and pay any owed taxes by your regular deadline to help avoid possible penalties.**
* You must file your extension request no later than the regular due date of your return.See pdf name “Federal Tax Return Due Date Chart.pdf”
* Taxpayers in [certain disaster areas](https://www.irs.gov/newsroom/tax-relief-in-disaster-situations) do not need to submit an extension electronically or on paper. Check to see if you qualify and the due date of your return.

ALERTS

**FBAR FILING**

FBAR is sharing the same filing deadline as individual income tax returns, **April 15**. Like income tax returns, FBARs has permitted to go on extension up to six months, for a final deadline of **Oct. 15**.

**ITIN**

Taxpayers whose ITIN is expiring and who expect to have a filing requirement in 2023 must submit a renewal application. Others do not need to take any action. Please refer FAQ No. 16 to 23

**MUST REQUIRED DOCUMENTS**

1. **Driving License for Primary & Secondary Taxpayer** (In order to protect from Identity Theft and to process your refund faster, IRS required copy of current driver license of taxpayer and spouse with the checklist.
2. **Completed Due Diligence Form**



1. **W2, 1099 DIV, 1099 INT, 1099 NEC, 1099 R,1099 G.**
2. **Form 1098-T & Proof of payments** (Tuition Statement reports the amount of qualified education expenses paid by the student during the tax year).
3. **Form 1095-A** (If you had health insurance through marketplace and/or have received Premium Tax Credit in 2022, we must need Form 1095-A, otherwise you will receive notice from the IRS.
4. Need Copy of Invoice or Summary of Invoice for energy credit claim.
5. **Signed Engagement letter with Credit Card Information.**

**Note: As per AICPA, IRS & Legal guidelines, we will not proceed the tax return preparation**

**Unless the Tax Engagement letter is signed.**