

1/1/2024

Happy New Year, it is tax time again!

Dear Client,

If you are receiving this letter, you are on my client list to prepare your 2023 individual taxes.

We need to work on your taxes and file them soon, they are due April 17<sup>th</sup> 2024. Important Tax Documents will begin coming to you by mail and electronically, please gather them and get them to me in the way works best for you.

*Here are the ways we can connect for your taxes:*

1. In Person: Drop off or set an appointment to meet & drop off at my home office
2. By Mail: Mail to my locked mailbox at my home office in Escondido:  
804 Lochwood Place  
Escondido CA 92026
3. Virtually (phone & video): Upload documents to our secure [www.SmartVault.com](http://www.SmartVault.com) portal, video meet through zoom, email questions and complete things electronically.
4. Or any way that works for you to get me the information I need to file your return accurately.

*Key Tax Documents:*

Income Forms: W-2, 1099-Misc, 1099-Nec, 1099-K, 1099-R, 1099-Int, K-1

Investment Forms: K-1, 1099-B, Year End statements, rental reports

Deduction Information: Medical Expenses, Donations, Taxes Paid (Property, DMV, Sales Tax), Mortgage Interest Paid 1098-Int, Investment Interest Paid

Other forms: Proof of health insurance (1095-A/B), College Tuition 1098-T, 1099

If you have a business, now is the time to issue 1099's to vendors paid over \$600 in cash or check as well as record your year end odometer reading on all business vehicles.

I will file an extension for you no later than 10 days before the deadline if your return is not yet completed. Extensions allow for an additional 6 months to file the return; however, the tax you may owe is due on the original due date 4/17/2024. An extension filing fee of \$125 may be charged if you do not return for tax preparation services when an extension was filed at your request.

If you no longer have a filing requirement or have made other arrangements for your 2023 tax preparation, please let me know right away so I can update my list.

Please call or email with any questions, or to set up a time to meet about your 2023 taxes.

Wishing you and your family a great year ahead.

Sincerely,

Allison Sepesy, Green Tax Clinic

760-420-8160 / [Allison@GreenTaxClinic.com](mailto:Allison@GreenTaxClinic.com)

804 Lochwood Place

Escondido, CA 92026

# 2023 QUESTIONNAIRE

If any of the following items pertain to you or your spouse for 2023 please check the appropriate box and provide additional information.

CLIENT PERSONAL INFORMATION FOR: Your name(s) \_\_\_\_\_

1. Marital status on the last day of the year? Circle all that apply:
- |   |   |  |  |
|---|---|--|--|
| <input type="checkbox"/> Single             | <input type="checkbox"/> Married                |  |  |
| <input type="checkbox"/> Living with spouse | <input type="checkbox"/> Not living with spouse | <input type="checkbox"/> Registered domestic partner | <input type="checkbox"/> Pending Divorce/Separated |

2. Your country of citizenship \_\_\_\_\_ Spouse's country of citizenship \_\_\_\_\_

## Yes No

- Did you receive an Identity Protection PIN from IRS or have you been a victim of identity theft? If so, please provide the IRS letter.
- Did you have any disabled dependents?
- Could you be claimed as a dependent on another person's tax return for 2023?
- Did you have any dependents including children under age of 19 or full-time students under age 24 at the end of 2023 with income?
- Did you use a day-care provider for your dependents?
- If divorced or separated, are you the custodial parent of your dependents? If so, which ones?

## HEALTH CARE COVERAGE (Now mandated by CA)

- Did you and your dependents have healthcare coverage for the full-year?
- Did you receive any of the following IRS and/or CA forms? Form 1095-A, 1095-B, Form 1095-C (IRS) or Form 3895 (CA)

## INCOME

- Did you receive unemployment benefits in 2023? You will receive a Form 1099-G from the EDD (Employment Development Department).
- Did you receive Social Security benefits or disability income in 2023?
- Were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
- Did you receive a distribution from a Health Savings or Medical Savings account?
- Did you have an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account?)
- Did you receive any foreign income or pay any foreign taxes?
- Did you receive any other miscellaneous payments that may be taxable in 2023?
- Did you purchase any items by mail or internet on which you were not charged or did not pay CA sales tax? If so, please provide the total amount of those purchases \_\_\_\_\_. We will enter the appropriate amount of sales tax due on your 2023 CA income tax return.
- Did you receive any income or receive incoming transfers on payment apps like Venmo, Zelle or CashApp?

## BUSINESS, INVESTMENTS, PURCHASES, SALES, AND DEBT

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC in 2023?
- Was your home rented out or used for business?
- Do you own rental property?
- Did you pay any unincorporated service company more than \$600 in the course of your business or renting your property? If yes, to whom and what amount?: \_\_\_\_\_
- Did you incur moving expenses due to a change of employment (still deductible for CA purposes)?
- Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.) or convert any personal assets to business use?
- Did you buy or sell any stocks, bonds, or other investment property such as cryptocurrency in 2023?
- Do you have an interest in a corporation, partnership/LLC, or limited partnership? Limited partnerships include gas and oil types.
- Did you purchase, sell, or refinance your principal residence, refinance your second home or rental, or take a home equity loan or line of credit?
- Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal, or fuel cell energy sources?

## Yes No

- Did you buy any energy efficient property or vehicles in 2023 which a credit may be available?
- Did you have any debts cancelled or forgiven?
- Does anyone owe you money which has become uncollectible?

## RETIREMENT PLANS

- Did you **receive a distribution** from a retirement plan (401(k), IRA, ROTH IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you **make a contribution** to a retirement plan (401(k), IRA, ROTH IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Would you like to make any contributions to your IRA, ROTH IRA, SEP, SIMPLE or Qualified Plan for this tax return before the returns due date?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert all or part of a traditional, SEP, or SIMPLE IRA to a ROTH IRA in 2022?

## EDUCATION

- Did you or any dependent receive a distribution from an Education Savings Account (529 plan) or Qualified Tuition Program?
- Did you, your spouse, or a dependent incur any tuition or other education expenses that were required in order to attend a college, university, or vocational school?
- Did you or any dependent pay any student loan interest in 2023?

## ITEMIZED DEDUCTIONS (the following are still deductible for CA purposes):

- Did you incur a loss because of damaged or stolen property?
- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)?
- Did you have any unreimbursed employee business expenses?

## ESTIMATED TAXES

- Did you apply an overpayment of 2022 taxes to your 2023 estimated tax (instead of being refunded)?
- If you have an overpayment of 2023 taxes do you want the excess applied to your 2024 estimated tax (instead of being refunded)?
- Do you expect your 2024 taxable income and withholdings to be different from 2023?

## MISCELLANEOUS

- May the IRS or any other taxing authority discuss your tax return with your preparer?
- Were you notified or audited by either the IRS or your state taxing agency?
- Do you or your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- Did you make a contribution to a medical savings account (HSA or MSA)?
- Did you or your spouse gift any one person or entity a cumulative total of \$17,000 or more during 2023?
- Do you still owe money for a prior tax year or years?
- Do you need to file tax returns for any previous years?
- Do you have a will or trust? If so, and you haven't previously provided it to us, please do so this year.

## TAX RETURN PREFERENCES

- Would you like a printed copy of your tax return?
- Is your mailbox locked or secure? This only applies if you want a printed copy of your return mailed to you.
- Would you like access to your tax items electronically through our secure client portal [www.SmartVault.com](http://www.SmartVault.com)?

Taxpayers best email address \_\_\_\_\_ Spouses best email address \_\_\_\_\_



**Allison Sepesy Green Tax Clinic**

**Tax Engagement Agreement**

This agreement confirms engagement between Allison Sepesy Green Tax Clinic and \_\_\_\_\_ for 2023 tax preparation and related services.

We will prepare your tax returns using information you provide to us. We may ask for clarification of some items but we will not audit the data you provide.

We use our judgment in resolving questions where the tax law is unclear or there may be conflicting applications of the law. We will notify you of any potentially unsupported positions relating to your tax filings.

We make no guarantee that your return will not be reviewed or audited. We can arrange to represent you in the event of an audit. Notify us immediately of any correspondence you receive from any taxing agency.

It is your responsibility to provide accurate and complete records for tax filings. If you file a tax return as Married Filing Jointly, both spouses are equally liable for the tax.

When you owe tax, we take no liability for any tax, penalty or interest that may be due. If there is an error as a result of our work we will correct the error and pay any related penalty.

All foreign and crypto accounts and assets must be disclosed to your tax preparer.

You need to keep records of your tax returns for 3 years from the date you file the return as well as receipts for any related deductions claimed. Returns originating carryover credits or NOL's should be kept for 3 years after the last return was filed utilizing the credit.

We will retain copies of your returns we prepare for 3 years. Upon completion of your return we will provide you access to an electronic copy through your client portal. A physical copy can be provided at your request.

We will file an extension no later than 10 days before the deadline for all clients who are engaged for tax preparation. Extensions allow for an additional 6 months to file the return, the tax is due on the original due date. An extension filing fee of \$125 may be charged if you do not return for tax preparation services in a year we filed an extension at your request.

Our return preparation fees are based on the time and complexity required to complete them. Tax returns have a minimum fee of \$750 for individuals and \$1750 for business returns. All fees are due before electronically filing the returns. All other services are at an hourly rate of \$275. Payment is due upon receipt of services.

By signing below I agree and accept the above terms of this agreement:

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_