TENNESSEN ACCOUNTING & TAX SERVICE, INC.
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2022 INDIVIDUAL INCOME TAX CLIENT PACKET

PLEASE BE SURE TO SIGN THIS PACKET & ENGAGEMENT LETTER ON PAGE 7.

This packet is intended to assist you with getting organized for your tax return preparation. Please check YES or NO for each question. If the section does not apply to you, please check the N/A box at the top of the section. If all sections are not completed and this packet is not signed, the packet will be returned to you. We cannot start to prepare your return without this information.

PRIMARY CONTACT: ______________________
(PLEASE LIST BOTH PHONE AND EMAIL)

TAXPAYER: ______________________ **SOCIAL SECURITY#** ____________
(NAME AS SHOWN ON SOCIAL SECURITY CARD) **(NEW CLIENTS ONLY)**

OCCUPATION: ______________________ **DATE OF BIRTH** / /

MAILING ADDRESS ______________________ **CITY & ZIP** ____________

SPOUSE: ______________________ **SOCIAL SECURITY#** ____________
(NAME AS SHOWN ON SOCIAL SECURITY CARD) **(NEW CLIENTS ONLY)**

OCCUPATION: ______________________ **DATE OF BIRTH** / /

Is your FILING STATUS the same as on your 2021 return? YES ☐ NO ☐
IF NO, please indicate any changes (married, separated, divorced, widowed (Please list date of death):
____

DEPENDENTS - CHECK HERE IF N/A ☐

Were there any changes in DEPENDENTS from the prior year? YES ☐ NO ☐

Are you the parent or legal guardian of your child/dependent? YES ☐ NO ☐

Any change to their education, income, filing status? YES ☐ NO ☐

Is anyone else able to claim your child/dependent on their tax return? YES ☐ NO ☐

Did any of your DEPENDENTS have earned income of more than $4,400? YES ☐ NO ☐

Did any of your DEPENDENTS have investment income of more than $2,300? YES ☐ NO ☐

Did you have any daycare/dependent care expenses for your children/dependents? YES ☐ NO ☐
***Please provide year-end statements for childcare expenses paid.**

Please list any new dependents. Please list name - date of birth – social security number – months lived with you in 2022 – relationship to you.
____

EDUCATION - CHECK HERE IF N/A ☐

Did you pay for private K-12 education for any dependents during 2022? YES ☐ NO ☐
*Please include receipts or year-end statement provided from school.**

Did you contribute funds to a WISCONSIN SECTION 529 PLAN? YES ☐ NO ☐
*Section 529 plans are education savings plans or qualified tuition plans. Include year-end statements for YOUR contributions.

Did you withdraw funds from a SECTION 529 PLAN? YES ☐ NO ☐
*Please include a year-end statement and/or 1099Q showing your distributions.

During 2022, were you or any of your dependents enrolled at a postsecondary educational institute eligible to participate in a student aid program administered by the U.S. Department of Education? YES ☐ NO ☐
***If yes**, list the student(s): ____________
Who paid the expenses? ____________

Were the education expenses paid during 2022? **Include 2022 payment history report.** YES ☐ NO ☐

RETIREMENT/INVESTMENTS/VIRTUAL CURRENCY

Did you receive, sell, exchange, or purchase any real estate in 2022? YES ☐ NO ☐
*Please provide closings statements.

Did you or your spouse contribute to a Roth IRA in 2022? YES ☐ NO ☐
*Please provide statement notating how much was contributed & when.

Did you or your spouse contribute to a Traditional IRA in 2022? (Not 401k) YES ☐ NO ☐
*Please provide statement notating how much was contributed & when.

Do you want to contribute to a Traditional IRA in 2023 for 2022? YES ☐ NO ☐

Did you or your spouse make any withdrawals, transfers, conversions, or rollovers with any retirement plans? ***1099R form required** YES ☐ NO ☐
*Any early Roth IRA withdrawals will require documentation showing all contributions since inception.

Did you take any early distributions from a qualified retirement account? YES ☐ NO ☐
If yes, was the distribution a coronavirus-related distribution? YES ☐ NO ☐

Did you withdraw any amounts from your IRA to acquire a principal residence during 2022? YES ☐ NO ☐

Are you waiting for a schedule K-1 for income from trusts, partnerships, estates, etc? YES ☐ NO ☐

At any time in 2022, did you or your spouse sell, trade, or spend virtual currency? YES ☐ NO ☐

IF YES, please check this box if you only purchased crypto and did not sell. ☐

Did you inherit cryptocurrency or receive any as a gift? YES ☐ NO ☐

Did you have any debts (credit cards, mortgage, loans, etc.) canceled or forgiven in 2022? YES ☐ NO ☐
***Form 1099C required.**

DEDUCTIBLE CHARITABLE CONTRIBUTIONS

Charitable donations must be made in the form of cash, check, or credit card. You may total your cash donations and write the amount on the line below, or you may provide us confirmation letters/receipts and have us total them. **Please do not do both**. **You need a receipt for all claimed donations.**
Do NOT include any political donations as they are not charitable contributions.

Charitable contributions (**CASH/CHECK/CREDIT CARD**) $______

Charitable mileage you have a written record of driving in 2022: ______

Charitable donations (**ITEMS**) – **PLEASE PROVIDE RECEIPTS** from charity that shows the date given and dollar value of items. Items donated need to be in good condition or better. If you need help determining fair market value of your items, please visit satruck.org or goodwill.org. For donated vehicles please provide us with the 1098 – C you received.

FORMS OF INCOME

Did you receive unemployment benefits in 2022? **Include all form(s) 1099-G** YES ☐ NO ☐

Did you receive Social Security in 2022? **Include Form 1099-SSA** YES ☐ NO ☐

Did you have any gambling or lottery winnings in 2022? YES ☐ NO ☐
***Form W2-G or 1099-MISC is required**. A detailed gambling log is REQUIRED to take any gambling losses.

Did you receive 1099-MISC or 1099-NEC forms for work performed outside your normal course of work? YES ☐ NO ☐
*This can cover anything (ex: prizes, side jobs, rents, royalties, etc).

MISCELLANEOUS

Were you a victim of identity theft? Please include your PIN letter from the IRS. YES ☐ NO ☐

Were you notified by the IRS or state authorities about changes to a prior year return? YES ☐ NO ☐
***If yes, please include the notice from the IRS**.

Did you have a financial interest in OR signature authority over at least one financial account located outside of the United States? YES ☐ NO ☐

Did you make any cumulative gifts in excess of $16,000 to any individual during 2022? YES ☐ NO ☐

Are you a household employer who paid more than $2,200 in 2022 for services performed in your home to individuals who could be considered your employees (nanny, housekeeper, nurse)? YES ☐ NO ☐

Did you pay or receive alimony in 2022? Paid: ______ Received: ______

Do you have any K-12 teacher out of pocket expenses? If yes, please list: $ ______

STATE SALES TAX – I certify that **I DID NOT** make any catalog/internet purchases in 2022 without paying state sales tax______(initial here). **If left blank, we will assume no sales tax is due to the state of WI.**
OR
I DID make catalog/internet purchases in 2022 without paying state sales tax – the total is $______.

RENT PAID - During 2022 $ ______ ** Was heat included in the rent? YES ☐ NO ☐
*If you qualified for Homestead Tax Credit last year, please include a completed rent certificate or property tax bill. There can be no whiteout, erasures, or crossed out parts on the rent certificate.

HEALTHCARE/MEDICAL

Please indicate where you received your health insurance from for all members of your tax household.
☐ Employer ☐ Government-Sponsored Marketplace ☐ Private Exchange (Individual) ☐ Medicare

Did you have a Health Savings Account that you contributed to or withdrew money from*? YES ☐ NO ☐
If yes, were all funds withdrawn used for prescriptions, copays, doctor bills? YES ☐ NO ☐

*Include year-end summary of all deposits & transaction history. Include detail of any deposit you made with after tax dollars. You have until April 18, 2023 to max out your 2022 contribution.

In the top section of the next page**, please include only non-reimbursed amounts paid with post-tax funds**. Please note that your medical expense deduction is limited to only the amount over 7.5% of your adjusted gross income and only applicable if you itemize and do not take the new higher standard deduction. Please contact our office if you need further clarification.

Prescriptions	$	Health insurance premiums	$
Dental/Doctor Expenses	$	Hospital expenses/Lab Fees	$
Feminine Hygiene Products	$	Long Term Care Insurance	$
Hearing aids/batteries/glasses	$	*Nursing home & In-home care expenses	$
Number of Medical Miles for 2022		*Include 1099LTC if applicable.	

*For medical miles, please give amounts for Jan – Jun, and then July – Dec

2022 ESTIMATED INCOME TAX PAYMENTS - CHECK HERE IF N/A ☐

** Please list only estimated tax payments made towards your 2022 taxes**

☐ **Check if you paid all of the estimated vouchers** we provided you with your 2021 tax return on their due dates.

If you did NOT, please complete below for all quarterly estimated payments made:

	Federal	Wisconsin		Federal	Wisconsin
Due 4/18/22	$	$	Due 9/15/22	$	$
Due 6/15/22	$	$	Due 1/17/23**	$	$

**Indicate if paid by 12/31/22

E-SIGN & REFUND/BALANCE DUE OPTIONS

(☐) Would you like to electronically sign your tax return this year? Additional $10 fee applies. **We will need both email addresses if filing a joint return**. Please note that we E-FILE all returns. E-SIGN is optional. Call or email our office if you have any questions about e-sign.

Taxpayer Email: ____________________ Spouse Email: ____________________

If I receive a refund, I would like it to be (select one):

(☐) Directly deposited. Attach voided check.

(☐) Use the same account as last year. Please list the last four digits of your account number. __________

(☐) Mailed to me at my address on the tax return.

(☐) Applied to my 2023 estimated tax payments.

If I owe, I would like it to be (select one):

(☐) Directly withdrawn. Attach voided check.

(☐) Use the same account as last year. Please list the last four digits of your account number. __________

(☐) With a paper voucher for me to mail with a check.

2022 INDIVIDUAL LETTER OF ENGAGEMENT

This letter is to inform you, the taxpayer, of the services we will provide you, and the responsibilities you have for preparation of your tax return. Please read all pages and sign. Both spouses (if married filing jointly) need to sign.

We will prepare your 2022 federal income tax return, and the applicable state tax returns, based on the information you provide. Our fees for this engagement are not contingent on the results of our services. Our fee for our services is due upon completion of your returns. We will still be charging a 4% convenience fee for credit card payments. The mailing fee is $15. Any additional services provided (ex: correcting a rejected return, amending returns for corrected or omitted tax documents, help with estimated taxes, etc.) after your return has been completed will be billed separately. Preparation fees do cover limited assistance and consultation during the year. Please store your supporting documents and copies of your tax returns in a secure place. There is a $10 fee for additional copies of your returns (electronic copy or paper copy) for each year requested.

Extending to File

We will not automatically file an extension for you unless your tax paperwork is in our office prior to April 1st. If you would like us to file an extension for you, please contact our office prior to April 10th. The timeliness of your cooperation is essential to our ability to complete this engagement. Any penalty or interest for late filing or underpayment of tax is your responsibility. For returns filed under extension, we encourage you to bring in your documents as soon as possible to prepare the return.

Form 8879 – Signature Authorization Form

You have the final responsibility for the income tax returns and, therefore, you should review them before you sign them. Once you sign form 8879 allowing us to e-file your return, your return will be submitted to the taxing authorities. We have 72 hours to release your return to the taxing authorities from the date you write on your form 8879. Please be sure to use the current date when you sign (and your spouse signs if filing joint) form 8879.

Penalties

The law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact us.

706 Portability

Portability, an estate and gift tax provision, allows the personal representative (or executor) of a deceased spouse to make an election on the decedent's estate tax return to transfer or 'port' such deceased spouse's unused exclusion amount to the surviving spouse. By signing this letter of engagement, you are agreeing that 706 Portability is not part of this engagement. We will not give you advice on 706 Portability. If you have questions regarding filing a Form 706, please contact an attorney.

FINCEN Reporting Requirements

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding $10,000 in a foreign country shall report such a relationship. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

If you and/or your entity have a financial interest in any foreign accounts, you are responsible for providing our firm with all the information necessary to prepare FinCEN Form 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required disclosure statements.

Legal

Any litigation arising out of this engagement must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. Our liability relating to the performance of the services rendered under this letter is limited solely to direct damage sustained by you. In no event shall we be liable for the consequential, special, incidental, or punitive loss, damage, or expense caused to you or to any third party. Notwithstanding the foregoing, our maximum liability relating to services rendered under this letter (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the fees received by us for this engagement. The provisions set forth in this paragraph shall survive the completion of the engagement. This letter of engagement is contractual in nature and this letter supersedes any prior oral or written representations or commitments by or between the parties. Notwithstanding anything contained herein, both accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at Accountant's office located in Milwaukee County, WI, USA and Milwaukee County, WI, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Wisconsin.

Each taxpayer must sign and date acknowledging that this client packet was filled out to the best of their ability. You are agreeing that all the included information is accurate. By signing below, you also authorize us to prepare your income tax returns pursuant to the terms set forth above. Return the original of this executed client packet to our office along with all your tax documents. You should keep a copy of this fully executed client packet for your records. If our office does not receive a signature below, then we will not proceed to provide you with any professional services and will not prepare your income tax returns. Thank you for your attention to this matter, and please contact our office with any questions that you may have on this client packet.

ACCEPTED AND AGREED:

Taxpayer	Date
Spouse (If Joint Return)	Date

Privacy Policy

It is our policy to keep your personal and business information confidential to the extent permitted under law. We do not disclose any non-public personal information about our customers or former customers to anyone, except as instructed to do so by such customers or as required by law. We restrict access to non-public personal information to those professionals necessary to prepare, assemble and present your tax documents and we maintain physical, electronic, and procedural safeguards to guard your non-public personal information.

If you have any questions or notes for the tax preparer, please write them below. If you prefer to email us your questions, please send your email to admin@tennessen.net. Thank you.