February 7, 2024

HOUGH & COMPANY PA CPAS
248 NOKOMIS AVE S
VENICE, FL 34285

FIRST and LAST NAME

,

Dear FIRST and LAST:

The 2023 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2023 income tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

For your convenience, now you may also upload your information to our secure server or you can simply drop off your information. Our ShareFile link is located on the bottom right corner of our homepage www.houghcpa.com. **Please contact our office if you need help with Sharefile, or if you have any questions concerning Sharefile.**

Please provide us with the following additional information:
- **A copy of your 2022 tax return, if not prepared by this office**
- **Form(s) W-2 (wages, etc.)**
- **Form(s) 1099 (interest, dividends, etc.)**
- **Schedule(s) K-1 (ALL PAGES of income/loss from partnerships, S corporations, etc.)**
- **Form(s) 1098 (ALL PAGES of mortgage interest) and property tax statements**
- **Brokerage statements - ALL PAGES from stock, bond or other investment transactions**
- **Closing statements pertaining to real estate transactions**
- **Form(s) 1099-K (Merchant Card and Third Party Network Payments)**
- **All other supporting documents (schedules, checkbooks, etc.)**
- **Any tax notices received from the IRS or other taxing authorities**
- **Form 1095-A, Form 1095-B, Form 1095-C, Health Insurance Coverage**
- **Copy of Health Insurance Card with effective dates (Form 39.1)**
- **Please provide a summary of your HSA Contributions / Distributions**
- **Please provide a voided check with your bank account and routing numbers if you would like direct deposit/debit**
- **Please provide & verify your cellphone number and email address**

- **Please confirm if you are receiving the Advance Child Tax Credit wth a list of the amounts received by month you received payments.**

- **Please provide us with the amounts of the COVID-19/Economic Impact payments you received for 2021 and 2022, if any, by month you received payments.**

- **Please provide us with your IRS Identity Theft PIN#, for you and your spouse, if applicable.**

Thank you for your help in the completion of the Tax Organizer. Please contact us if you need further assistance.

Sincerely

Mark S. Ring, CPA
President / CEO

HOUGH & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

February 7, 2024

**HOUGH & COMPANY PA CPAS**
248 NOKOMIS AVE S
VENICE, FL 34285

Dear FIRST and LAST NAME,

Engagement Letter: 2023 Individual Income Tax Return and other related filings

This 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. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared, to confirm the following arrangements.

We will prepare your 2023 federal and requested state income tax returns, including applicable 2024 estimated taxes, from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. The attached 2023 Tax Organizer will guide you in gathering the necessary information. The utilization of this tool will also aid in keeping the fees to a minimum.

It is your responsibility to provide and verify for accuracy and completeness, all the information required for the preparation of complete and accurate returns. Please make sure to provide your bank account and routing numbers where required. We will use the submitted information for the sole purpose of preparing your returns. You should retain all the documents that form the basis of income and deductions and any receipts, cancelled checks and other documents that substantiate the information you provided. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.**

Taxpayers are required to maintain all the documents that form the basis of income, deductions, credits and payments shown on the return. In addition, some items have specific substantiation requirements set forth by the IRS (e.g, auto, meals & travel, and charitable contributions). If you have any questions as to the type of records required, please ask us for advice in that regard. Your signature on this letter confirms that we have advised you of the record keeping requirements.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for the preparation of the income tax returns.

Questions involving application of tax rules will be resolved in your favor where there is reasonable justification for it. When appropriate, we will undertake the necessary research to make these determinations and counsel with you as to the various alternatives. We are not attorneys; therefore, we cannot provide you with a legal opinion on various tax positions. We can, however, advise you of the consequences of different positions. We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. In the event, however, that you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fees based on time expended (at our standard rates) plus all out-of-pocket expenses through the date of withdrawal.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns will be required to be filed electronically with the IRS. We will provide you with a PDF copy of your final returns for review prior to electronic transmission. **The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically.** We cannot transmit any return (s) until we have the appropriate signed authorizations. E-filing of state return(s) vary by tax authority. If e-file is not available, paper copies will be provided for you to sign and mail to the IRS.

Tax deductions and positions on a return are always subject to IRS challenge and may result in IRS assessment which carries a presumption of correctness that must be rebutted by the taxpayer. Notices or inquiries which you receive from such agencies require immediate attention. In the event of such inquiries or examinations, we will be available to represent you, if desired. Should any items be unresolved, you have certain rights to appeal.

We are also available to consult with you on other income or estate tax matters, financial planning, investment decision making, and accounting needs.

Fees for all our services will be at our standard hourly rates for the type of work involved. For tax return preparation and other services of relatively short duration, we will normally bill for the time spent, plus out-of-pocket costs, upon completion of the work. For IRS examinations and lengthier services we may request a retainer or submit interim billings. All invoices are due and payable on presentation. A service charge of 1-1/2% per month is applied to past due accounts. Further detail on our fee policy is available upon request. Your privacy is very important to us please refer to our website; www.houghcpa.com for our privacy statement.

If any dispute arises among the parties, they agree to try first in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under the Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be shared equally by all parties. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

If the foregoing fairly sets forth your understanding, please sign in the space indicated below.

Also, please indicate, by circling the appropriate response in the following sentence: I hereby grant/do not grant (circle one) limited authorization for your firm to contact the IRS on our/my behalf as discussed in the above letter. If you fail to indicate a response, it is our firm's policy to mark the box that does grant authorization.

If you have any questions regarding the above, or desire further information on the variety of additional services which we offer, please contact us. We are pleased to have you as a client and look forward to a long and mutually prosperous relationship.

We will need **Form 8879 (Declaration of Electronic Filing)** signed, and if a joint return is filed, it must be signed by both spouses. When your return is completed you will be sent an electronic Doc-U-Sign form via the email address we have on file **(it is important that we have the correct email address for you and your spouse)**. Upon completion of signing the Doc-U-Sign electronically, we will then file your return(s) with the IRS. If you do not have an email address, and prefer to come in to our office to sign the 8879 form, we will contact you when your return(s) is ready. PLEASE NOTE: If married, the email will be sent to both you and your spouse (if we use the same email address for you and your spouse you will get two emails (one for you to sign and one for your spouse to sign). **If applicable, please provide us with your IRS Identity Theft PIN#, for you and your spouse. Your tax return will not be accepted without it.**

Sincerely yours,

MARK S. RING, CPA
PRESIDENT / CEO

HOUGH & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

______________________________ ______________________________

Taxpayer's Signature Date Spouse's Signature Date

Client ######

| 2023 | 1040 | US | Tax Organizer |
|---|---|---|---|

**HOUGH & COMPANY PA CPAS**
**248 NOKOMIS AVE S**
**VENICE FL 34285**
Telephone number: **941-488-7768**
Fax number: **941-484-3975**
E-mail address: **cpa@houghcpa.com**

## Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2023 tax return. Please enter all pertinent 2023 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

## CLIENT INFORMATION

| | Taxpayer | Spouse |
|---|---|---|
| First name and initial | | |
| Last name | | |
| Title/suffix | | |
| Social security number | | |
| Occupation | | |
| Date of birth (m/d/y) | | |
| Date of death (m/d/y) | | |
| 1=blind | | |
| Home phone | | |
| Work phone | | |
| Work extension | | |
| Cell phone | | |
| E-mail address | | |

| | | |
|---|---|---|
| Address | In care of | |
| | Street address | |
| | Apartment number | |
| | City | |
| | State | |
| | ZIP code | |

## DEPENDENTS

| | Dependent No. | Dependent No. |
|---|---|---|
| First name | | |
| Last name | | |
| Title/suffix | | |
| Date of birth (m/d/y) | | |
| Date of death (m/d/y) | | |
| Date of adoption (m/d/y) | | |
| Social security number | | |
| Relationship | | |
| Months lived at home | | |

| | Dependent No. | Dependent No. |
|---|---|---|
| First name | | |
| Last name | | |
| Title/suffix | | |
| Date of birth (m/d/y) | | |
| Date of death (m/d/y) | | |
| Date of adoption (m/d/y) | | |
| Social security number | | |
| Relationship | | |
| Months lived at home | | |

| 2023 | 1040 | US | Tax Organizer |
|---|---|---|---|

Please enter all pertinent 2023 information. If you have attached a government form for an item, check the box and do not enter a 2023 amount.

## WAGES, SALARIES AND TIPS

| Employer name: | 2023 Amount | 2022 Amount |
|---|---|---|
| ☐ | Attach Forms W-2 | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| ☐ | | |

## INTEREST INCOME

| Payer name: | 2023 Amount | 2022 Amount |
|---|---|---|
| ☐ | Attach Forms 1099-INT | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| ☐ | | |

## DIVIDEND INCOME

| Payer name: | 2023 Amount | 2022 Amount |
|---|---|---|
| ☐ | Attach Forms 1099-DIV | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| ☐ | | |

## PENSIONS, IRA AND GAMBLING INCOME

| Payer name: | 2023 Amount | 2022 Amount |
|---|---|---|
| ☐ | Attach Forms 1099-R & W-2G | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| ☐ | | |
| Winnings not reported on W-2G | | |
| Total gambling losses | | |

## OTHER GOVERNMENT FORMS - INCOME

| | 2023 Amount | 2022 Amount |
|---|---|---|
| ☐ Form 1099-B - Sales of stock (also include transaction history) | Attach Forms 1099 | |
| ☐ Form 1099-MISC - Miscellaneous income | | |
| ☐ Form 1099-K - Merchant card and third party network payments | | |
| ☐ Form 1099-S - Sales of real estate (also include closing statements) | | |
| ☐ Form 1099-G - State tax refunds | Attach Forms 1099 | |
| **Taxpayer:** | | |
| ☐ Form SSA-1099 - Social security benefits | Attach Forms 1099 | |
| ☐ Form 1099-G - Unemployment compensation | | |
| ☐ Form 1099-Q (529 Plan) | | |
| ☐ Form 1099-QA/5498-QA (ABLE Accounts) | | |
| **Spouse:** | | |
| ☐ Form SSA-1099 - Social security benefits | Attach Forms 1099 | |
| ☐ Form 1099-G - Unemployment compensation | | |
| ☐ Form 1099-Q (529 Plan) | | |
| ☐ Form 1099-QA/5498-QA (ABLE Accounts) | | |

| 2023 | 1040 | US | Tax Organizer |
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## MISCELLANEOUS INCOME

| | | |
|---|---|---|
| Taxpayer: Alimony received | | |
| Spouse: Alimony received | | |
| Other: | | |

## RETIREMENT PLAN CONTRIBUTIONS

| | 2023 Amount | 2022 Amount |
|---|---|---|
| Taxpayer: Traditional IRA contributions (1=maximum) | | |
| Roth IRA contributions (1=maximum) | | |
| Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum) | | |
| Spouse: Traditional IRA contributions (1=maximum) | | |
| Roth IRA contributions (1=maximum) | | |
| Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum) | | |
| | | |

## OTHER GOVERNMENT FORMS - DEDUCTIONS

| | | |
|---|---|---|
| ☐ Form 1098-E - Student loan interest | Attach Forms 1098 | |
| ☐ Form 1098-T - Tuition and related expenses | | |

## AFFORDABLE CARE ACT

| | | |
|---|---|---|
| ☐ Form 1095-A - Health Insurance Marketplace Statement | Attach Forms 1095 | |
| | | |

## ADJUSTMENTS TO INCOME

| | | |
|---|---|---|
| **Taxpayer:** | | |
| Self-employed health insurance premiums | | |
| Educator expenses | | |
| Other adjustments to income: | | |
| | | |
| | | |
| Alimony paid - Recipient name & SSN | | |
| | | |
| | | |
| **Spouse:** | | |
| Self-employed health insurance premiums | | |
| Educator expenses | | |
| Other adjustments to income: | | |
| | | |
| | | |
| Alimony paid - Recipient name & SSN | | |
| | | |
| | | |

## MEDICAL AND DENTAL EXPENSES

| | | |
|---|---|---|
| Prescription medicines and drugs | | |
| Doctors, dentists and nurses | | |
| Hospitals and nursing homes | | |
| Insurance premiums | | |
| Long-term care premiums - taxpayer | | |
| Long-term care premiums - spouse | | |
| Insurance reimbursement | | |
| Out-of-pocket lodging and transportation expenses | | |
| Number of medical miles | | |
| Other: | | |
| | | |

## TAXES PAID

| | | |
|---|---|---|
| State income taxes - 1/23 payment on 2022 state estimate | | |

| 2023 | 1040 | US | Tax Organizer |
|---|---|---|---|

## TAXES PAID (continued)

| | 2023 Amount | 2022 Amount |
|---|---|---|
| State income taxes - paid with 2022 state extension | | |
| State income taxes - paid with 2022 state return | | |
| State income taxes - paid for prior years and/or to other states | | |
| City/local income taxes - 1/23 payment on 2022 city/local estimate | | |
| City/local income taxes - paid with 2022 city/local extension | | |
| City/local income taxes - paid with 2022 city/local return | | |
| State and local sales taxes (except autos and special items) | | |
| Use taxes paid on 2023 purchases | | |
| Use taxes paid on 2022 state return | | |
| Sales tax on autos not included above | | |
| Sales taxes paid on boats, aircraft, and other special items | | |
| Real estate taxes - principal residence | | |
| Real estate taxes - property held for investment | | |
| Foreign income taxes | | |
| ☐ Personal property taxes (including automobile fees in some states) | Attach Tax Notice | |

## INTEREST PAID

Home mortgage interest and points paid:

| | 2023 Amount | 2022 Amount |
|---|---|---|
| ☐ | Attach Forms 1098 | |
| ☐ | | |

Home mortgage interest not on Form 1098 (include name, SSN, & address of payee):

| | 2023 Amount | 2022 Amount |
|---|---|---|
| | | |
| | | |

Points not reported on Form 1098:

| | 2023 Amount | 2022 Amount |
|---|---|---|
| | | |
| | | |

Investment interest (interest on margin accounts):

| | 2023 Amount | 2022 Amount |
|---|---|---|
| | | |
| | | |
| Passive interest | | |

## CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

| | 2023 Amount | 2022 Amount |
|---|---|---|
| | | |
| | | |
| Volunteer expenses (out-of-pocket) | | |
| Number of charitable miles | | |

## NONCASH CONTRIBUTIONS

NOTE: No deduction is allowed for contributions of clothing and household items that are not in good used condition or better, in addition, a deduction for any item with minimal monetary value may be denied.

| | 2023 Amount | 2022 Amount |
|---|---|---|
| | | |
| | | |

## MISCELLANEOUS DEDUCTIONS

| | 2023 Amount | 2022 Amount |
|---|---|---|
| Union and professional dues | | |
| Tax return preparation fee | | |
| Safe deposit box rental | | |
| Investment expenses | | |
| Estate tax, section 691(c) | | |

Unreimbursed employee expenses:

| | 2023 Amount | 2022 Amount |
|---|---|---|
| | | |
| | | |
| Other: | | |
| | | |

| 2023 | 1040 | US | Miscellaneous Questions |
|---|---|---|---|

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

| YES | NO | PERSONAL INFORMATION |
|---|---|---|
| ☐ | ☐ | Did your marital status change during the year? |
| ☐ | ☐ | Did your address change during the year? |
| ☐ | ☐ | Could you be claimed as a dependent on another person's tax return for ${Y+00}? |
| | | **DEPENDENTS** |
| ☐ | ☐ | Were there any changes in dependents? |
| ☐ | ☐ | Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2023? |
| ☐ | ☐ | Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of $1,250, or total investment income in excess of $2,500? |
| | | **HEALTH CARE COVERAGE** |
| ☐ | ☐ | Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), If so, please attach. |
| | | **INCOME** |
| ☐ | ☐ | Did you receive unreported tip income of $20 or more in any month? |
| ☐ | ☐ | Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents? |
| ☐ | ☐ | Did you receive any disability income? |
| ☐ | ☐ | Did you have any foreign income or pay any foreign taxes? |
| | | **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? |
| ☐ | ☐ | 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 in ${Y+00}? |
| ☐ | ☐ | Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? |
| ☐ | ☐ | Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? |
| ☐ | ☐ | Did you have any debts cancelled or forgiven? |
| ☐ | ☐ | Does anyone owe you money which has become uncollectible? |

| 2023 | 1040 | US | Miscellaneous Questions (continued) |
|---|---|---|---|

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

| YES | NO | |
|---|---|---|
| | | **RETIREMENT PLANS** |
| ☐ | ☐ | Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? |
| ☐ | ☐ | Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? |
| ☐ | ☐ | Did you transfer or rollover any amount from one retirement plan to another retirement plan? |
| | | **EDUCATION** |
| ☐ | ☐ | Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? |
| ☐ | ☐ | Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? |
| | | **ITEMIZED DEDUCTIONS** |
| ☐ | ☐ | 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)? |
| | | **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** |
| ☐ | ☐ | Do you want to allocate $3 to the Presidential Election Campaign Fund? |
| ☐ | ☐ | Does your spouse want to allocate $3 to the Presidential Election Campaign Fund? |
| ☐ | ☐ | May the IRS discuss your tax return with your preparer? |
| ☐ | ☐ | 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? |

| 2023 | 1040 | US | Miscellaneous Questions (continued) |
|---|---|---|---|

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

| YES | NO | MISCELLANEOUS (continued) |
|---|---|---|
| ☐ | ☐ | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? |
| ☐ | ☐ | Was your home rented out or used for business? |
| ☐ | ☐ | Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, 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 an Achieving a Better Life Experience (ABLE) savings account? |
| ☐ | ☐ | Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station? |
| ☐ | ☐ | Did you engage the services of any household employees? |
| ☐ | ☐ | Were you notified or audited by either the Internal Revenue Service or the State taxing agency? |
| ☐ | ☐ | Did you or your spouse make any gifts to an individual that total more than $17,000, or any gifts to a trust? |
| ☐ | ☐ | Did your bank account information change within the last twelve months? |
| ☐ | ☐ | At any time during 2023, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? |

| 2023 | 1040 | US | Additional Information |
| --- | --- | --- | --- |

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.