Schulze & Associates

San Angelo Office

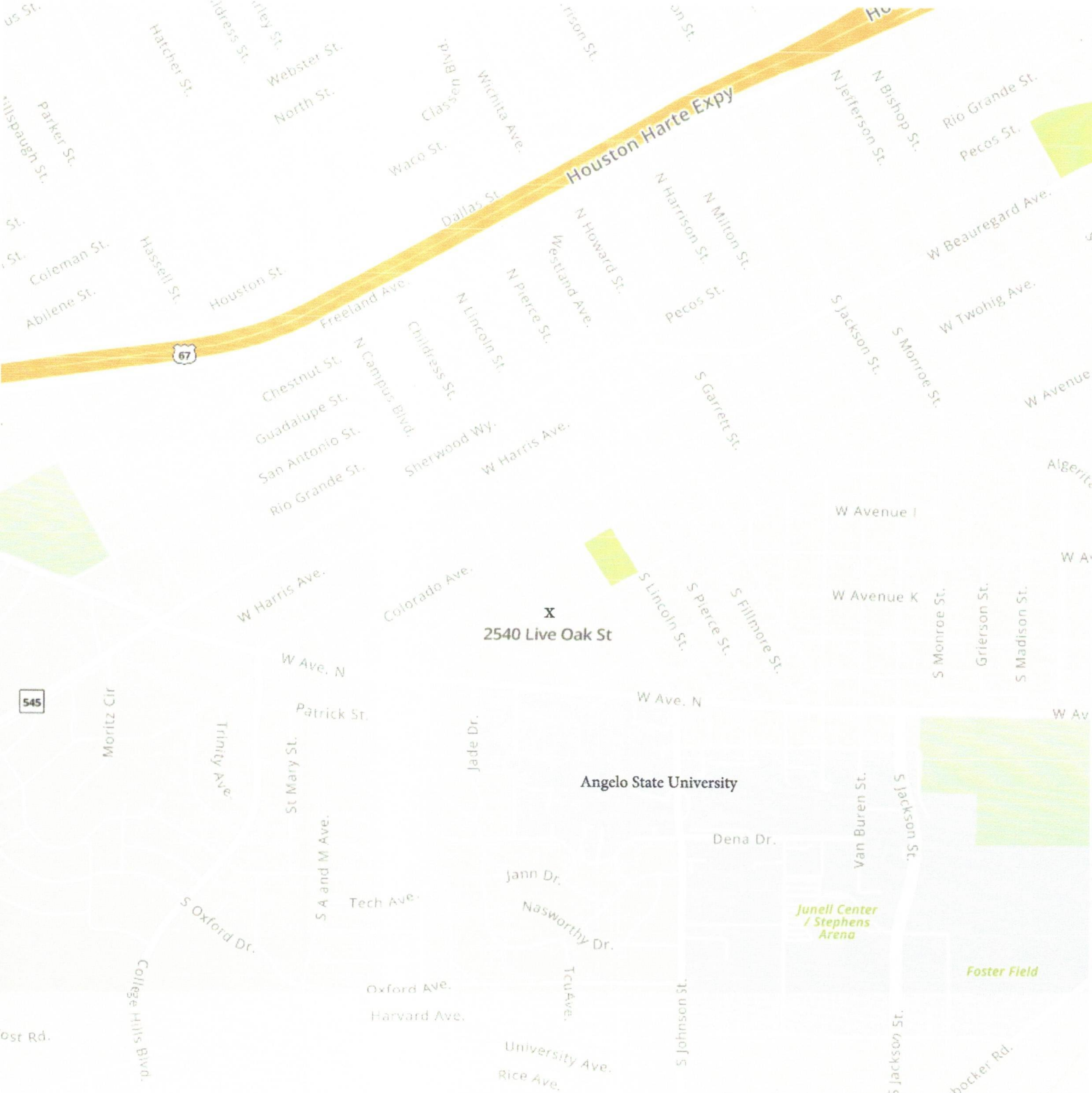
Tax Appointment Packet

2023

Your 2024 Appointment Packet for Tax Year 2023

Map to 2540 Live Oak Street in San Angelo

On the north-east corner of Live Oak and Campus Blvd



Payment Policy

Schulze & Associates, Inc., requires payment for your tax return preparation and/or other services at the time they are provided to you.

NO EXCEPTIONS

Many times we can complete your return during your tax appointment. Please come to your appointment prepared to pay for your tax services.

You can check our website for our rates www.ledgersheet.net

For your convenience, we accept cash, checks, Visa, MasterCard, American Express and Discover credit cards or check cards.

Tax & Financial Consultation	**$250 / hr.**
Tax Preparation	**$250 / hr. $50 min / return** **$275 / hr. 14 days before tax deadlines**
Electronic Tax filing	**$12 / return**
Paper Tax Filing	**$25 / return**
Filing Tax Extensions	**$25 / extension**
Bookkeeping	**$50 / hour**
Hot Checks	**$25**
Mail Back Original Tax Docs	**$10 minimum**

What to Bring to Your Appointment

This is a list of the most common items we'll need to finish your returns. We'll call you if we need anything else.

Note: You do not need to return this to us unless you make notes we should be aware of.

- Completed General Information Sheet & Client Questionnaire.
- All return packets or mailing labels sent to you by the various taxing agencies
- All W-2s
- All 1099 forms received confirming income from the interests, dividends, retirements, social security, disability unemployment, gambling winnings, etc.
- All income information for children if you want us to prepare any required returns
- Year-end statement of mortgage interest (Form 1098), escrow activity and balance on mortgage or home equity loans
- Total charitable contributions and details for any non-cash contributions over $500.00
- Copies of all LLC, partnership, Estate & Trust or S-Corporation K-1's (send separately later if everything else is ready, and let us know it's coming)
- If you bought, sold or refinanced real estate, then a closing statement for each transaction
- If you sold any shares of mutual funds and basis information is not provided by the broker, detail all activity in the funds sold from original purchase date through date of sale (year- end summary statements are ideal)
- If you are claiming vehicle usage as a deduction for business, rental properties, or unreimbursed employee expenses, we need to know (even if you are leasing or using actual cost method): Total miles, commuting miles, and business miles driven for the year
- If you lease your car, please also provide the original value of the car (what you could have bought it for), date of lease and all expenses for lease payments (gas, car washes, licenses, insurance, tires, repairs etc.)
- Copies of any federal, state, or local tax correspondence during the year including all payment made of refunds received
- All legal document for formation, sale or purchase of a business
- All legal documents for divorce decrees
- Voided check for account where refunds should be directly deposited.

New Clients: Copies of prior federal, state, and local returns' depreciation schedules if applicable (at least one year, preferably three)

GENERAL INFORMATION

(MAIN INFO)

Taxpayer's First Name ____ M.I. ____ Spouse's First Name ____ Spouse's M.I. ____

Taxpayer's Last Name ____ Suffix ____ Spouse's Last Name (if different) ____

Taxpayer's Social Security Number ____ Spouse's Social Security Number ____

Present Home Address ____ City, State, Zip Code ____

E-Mail Address ____ Spouse's Email Address ____

Filing Status: Please Check One

☐ Single ☐ Married Filing Joint ☐ Married Filing Separately ☐ Head of Household ☐ Qualifying Widow(er)

If you selected head of household and have no dependents, list the name ____ and Social Security number ____ of your qualified child who lives with you and qualifies you for this status.

Dependents/Nondependents Qualifying for Child Care and/or EIC

Note: If any children listed below are nondependents then mark an `X' in the column listed "Non Dep."

First Name	Last Name	Date of Birth	Social Security Number	Relationship	Months in home	Non Dep.

If you are claiming as a dependent a child who did not live with you, check the documents that substantiate this claim:

☐ Pre-1985 divorce or separation agreement

☐ Post-1984 divorce or separation agreement WITHOUT CONDITIONS

☐ Signed Form 8332

Taxpayer's Birth Date ____ Spouse's Birth Date ____

Taxpayer's Occupation ____ Spouse's Occupation ____

Daytime Phone ____ Daytime Phone ____

Evening Phone ____ Evening Phone ____

Cell/FAX Phone ____ Cell/FAX Phone ____

State of Residency:(2-Letter Abbreviation) State of Part-year Residency 2nd State of Part-year Residency

Please use the following space for any comments you wish to make to your preparer.

Engagement Letter and Privacy Policy Disclosure

To: Schulze and Associates

I have engaged your firm to prepare my individual 1040 federal income tax return for the year ending December 31, 2023. I understand that it is my responsibility to provide you with all of the information required to complete my tax return. In that regard I state that, to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding my income as listed on the attached schedules, computer disk, tax organizers, W-2s, 1099s and/or attached written summaries. I understand that it is my responsibility to provide all the information necessary to complete the returns. I will retain for seven years all the documents, receipts, canceled checks, and other records required to substantiate the items of income and expenses claimed on my return.

2. I have provided true, correct and complete information regarding amounts to claim as tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts. I understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law, and other supportable positions, that you will use your professional judgment in resolving the issues.

3. I understand that taxing authorities may examine the returns, that documentation should be retained to support the information provided to you, especially business travel, entertainment deductions, business use percentage of autos and other assets, barter activities, and that penalties may be imposed on returns that are late, underpaid, or incorrect.

4. I understand that you will not audit or otherwise verify any information, that you may require clarification or additional information, that you are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties, or interest.

5. I understand that I will be charged an additional fee if you are asked to assist or represent me in a tax examination or inquiry. I understand that in the event of preparer error, I am responsible for additional taxes that may be due, but that the extent of your responsibility is to pay for any penalty that the IRS or state revenue department may assess.

6. I will contact you immediately if I discover additional information that will lead to a change in my return or if I receive any letters from the IRS or state taxing authorities.

7. I understand that your policy is to put all tax advice in writing, and that I will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.

8. I understand that you will not file any federal, state, or local tax extensions without my specific written request to do so.

9. If there are other services or tax returns that I expect you to prepare, such as corporation, partnership, estate, gift, sales, fiduciary, property, or other states or cities, I will note them at the bottom of this letter.

Privacy Policy:

It has always been the policy of Schulze & Associates to keep all information that we collect from you confidential from you confidential from all sources. We restrict access to all sources. We restrict access to all nonpublic personal information about you to members of our firm who need to know that information to provide services to you. We do collect nonpublic personal information about you from the following sources:

- Information we receive from you on tax preparation organizers, worksheets, Federal, and State tax reporting forms, and from other documents we use in tax preparation or other financial and related services.
- Information about your transactions with us, our affiliates, and others.
- Information we may receive from outside agencies such as banks and brokerage houses.

We do not disclose any nonpublic personal information about our clients or former clients, except as permitted, required by law or approved by you in writing as listed below:

- Requirements to comply with Federal, State, or local law.
- Requirements to comply with National, State or local licensing rules.
- Requirements to disclose information in response to legal subpoenas.
- Items you permit or request us to disclose, as authorized by you in writing, to electronically file your tax return, when applicable.
- Information, which you authorize us to disclose by signing this engagement letter, that discloses that you are our client, without disclosure of financial or other personal information.

I have read, understand and accept the conditions of the engagement letter and the privacy policies discussed above.

______________________________ ______________

Client Signature Date

______________________________ ______________

Client Signature (Printed) Date

______________________________ ______________

Schulze & Associates Date

Schulze and Associates
Interview Questions
2023

Complete the questions
Initial pages 8-11
Sign page 12

During 2023, did you receive

		Yes	No
1	Wage, salaries, or any other employment compensation?		
2	Tips?		
3	Interest on savings or checking, cash U.S. bonds, or receive stock dividends?		
4	Social security or railroad retirement?		
5	Lump sum from an employer sponsored plan and the recipient and/or employee was born before 1936?		
6	Pension or IRA distributions and the recipient was under 59 1/2?		
7	Other pension, annuity, IRA, or retirement income?		
8	Unemployment compensation?		
9	Alimony?		
10	Self-employment and/or operation of business?		

During 2023 did you have?

11	Operation of a farm?		
12	Rental of land and property for agricultural purposes?		
13	Other rental property?		
14	Gambling winnings? (lottery, race track, casinos, raffles)		
15	Royalties		
16	Any miscellaneous income? (prizes, awards, jury duty)		

Initial

Schulze and Associates
Interview Questions
2023

During 2023 did you receive?

	Yes	No
17 W-2?		
18 W-2G?		
19 1099R?		
20 1099INT?		
21 1099DIV?		
22 1099 MISC or 1099 NEC?		
23 1098?		
24 1099S?		
25 1099G?		
26 Any other 1099?		
27 Schedules K-1?		
28 IRS notice of a change to a prior year's return?		
29 Closing statements from real estate sales?		
30 Form 1095 A?		

During 2023 did you sell?

31 Stock, mutual fund, or other nonbusiness related security?		
32 Your personal residence?		
33 Rental property?		
34 Property relating to a business or farm?		
35 Any other business related property not listed above? (equipment, land)		

Initial

Schulze and Associates
Interview Questions
2023

During 2023

	Yes	No
36 Did the sale of any property above involve a bartering agreement?		
37 Are you receiving installment payments on any property sold?		
38 Have home mortgages?		
39 Use a portion of your home exclusively for self-employment?		
40 Have medical expenses or pay for health insurance?		
41 Make contributions to charity, church, etc?		
If yes, did you make over $500 in noncash contributions?		
42 Suffer a loss from a casualty? (fire, theft, natural disaster)		
43 Purchase a car, boat, air craft, motor home, or home building materials in 2023 or keep receipts on all sales tax items purchased in 2023?		
44 Itemize deductions last year and receive a state tax refund?		
45 Incur out-of-pocket expenses or use your personal auto for self employment?		
46 Did you pay child or dependent care expenses?		
47 Send prepayments to IRS and/or state for your current tax liability (estimated taxes) or apply an over payment from 2022?		
48 Have any household employees to whom you paid $1,000 or more?		
49 Have a qualified federal fuel tax credit?		
50 Contribute to an IRA, SEP, Keogh, or simple retirement plan? Circle the one/ones that apply.		
51 Get claimed (or were eligible to be claimed) as a dependent on someone else's income tax return?		
52 Did your children receive more than $2000 and less than $10,000 from interest and dividends that you wish to claim on your own tax return instead of your child's return?		

Initial

During 2023

	Yes	No
53 Did you take out an equity loan on real estate?		
If yes, did you use the proceeds to improve the property securing the loan?		
54 Did you pay qualified post secondary education tuition and related expenses for yourself, your spouse, or your dependents?		
55 Did you cash any U.S. EE or I Bonds to pay for postsecondary education for yourself, your spouse, or your dependents?		
56 Did you pay interest on higher education loans?		
57 Were you a pre-college educator who purchased books or classroom supplies, for which you were not reimbursed?		
58 Were there any births, adoptions, divorces, marriages, or deaths in your household?		
59 At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country?		
Name of the foreign country		
60 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?		

If you were self employed or owned rental property during 2023, please answer the following questions.

	Yes	No
61 Did you make any payments in 2023 that would require you to file Form(s) 1099 NEC or 1099 MISC?		
If "Yes", did you or will you file all required Forms 1099?		
62 Did you use your vehicle for self-employment purposes during 2023? If yes, please answer questions 63 - 68.		
63 Was your vehicle available for personal use?		
64 Do you (or your spouse) have another vehicle for personal use?		
65 Do you have evidence to support your deduction?		
66 If "Yes", is the evidence written?		

Initial

67 When did you place your vehicle in service for business purposes? ☐

68 Of the total number of miles you drove your vehicle during 2023 enter the

number of miles you used your vehicle for:

Business ☐ Commuting ☐ Personal ☐

69 Did you receive insurance through the Affordable Care Marketplace (aka Obamacare)? Yes ☐ No ☐
If yes, please provide Form 1095 A.

70 What format do you want to use for a copy of your tax return?

PDF ☐
Hard Copy ☐
Both ☐

______________________________ Taxpayer

______________________________ Spouse

______________________________ Date

______________________________ Date