Alley & Bradl, LLC

111 West Ash St.
P.O. Box 1455
Piqua, OH 45356
937-606-2722

Welcome new clients! Thank you for choosing Alley & Bradl to prepare your tax returns.

We want to make this process as easy as possible for you while still making sure we are receiving all the information we need to prepare your return.

The following pages contain questions we are required to ask, our tax engagement letter, and a checklist of the information needed to prepare your return. Return the signed engagement letter, checklist, questionnaire and your tax documents to our office when you have completed it.

Our goal is to prepare your return as accurately as possible. Pleases take note of the following:

Returns will not be placed in the work queue until the following items are in our hands:

- Signed engagement letter
- Questionnaire with tax documents enclosed
- Confirmation of bank information for direct deposit of refunds
- Current dates for drivers' license(s)

· If you would like to speak with Terri when you drop your documents off, please call our office to make an appointment. You also can schedule a quick meeting at our website: www.alleybradl.com

· Once we have received your information, you will receive weekly status updates, either by text, email or telephone. Please make sure to indicate your contact details and preferences on the first checklist page.

Sincerely,

Alley & Bradl, LLC

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Dear Client:

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. We ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2023 federal and state income tax returns 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. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

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

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like more information regarding these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

All invoices are due and payable upon completion of the return.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office.

Very truly yours,

Alley & Bradl, LLC

Accepted By: ______________________

Date: __________________

WHAT TO BRING TO YOUR APPOINTMENT

- ☐ Social Security card(s)
- ☐ Driver's License(s) / State Issued ID(s)
- ☐ Dependents' Social Security numbers and dates of birth*
- ☐ Banking information for direct deposit of refunds
- ☐ W-2s
- ☐ Last year's Federal and State tax return
- ☐ Self-employment business income and expenses /1099-NEC*/1099-MISC*/1099
- ☐ Commissions received/paid
- ☐ Payment Card and Third Party Network Transactions/1099-K (Related to rents received or any other transaction not related to a Self-employed business)*
- ☐ Pension, retirement income/1099-R*
- ☐ Unemployment income/1099-G*
- ☐ Canceled Debt Amount/1099-C*
- ☐ Social Security income/SSA-1099*
- ☐ IRA contributions*
- ☐ Statements on the sales of stocks or bonds/1099-B *
- ☐ Interest and dividend income/1099-INT/1099-DIV*
- ☐ Lottery or gambling winnings/losses*
- ☐ State refund amount/1099-G*
- ☐ Income and expenses from rentals*
- ☐ Alimony paid or received*
- ☐ Record of purchase or sale of residence*
- ☐ Medical and dental expenses*
- ☐ Real estate and personal property taxes*
- ☐ State or local taxes paid
- ☐ Sales tax paid*
- ☐ Estimated taxes or foreign taxes paid*
- ☐ Cash and non-cash charitable donations*
- ☐ Mortgage or home equity loan interest paid/1098*
- ☐ Job-related educational expenses*
- ☐ Educator expenses*
- ☐ Tuition and Education Fees/1098-T*
- ☐ Student loan interest/1098-E*
- ☐ Moving expenses for member of military*
- ☐ Casualty and theft losses related to a qualified disaster
- ☐ Childcare expenses and the provider's name, address, SSN or EIN the expenses were paid to
- ☐ Receipt{s} for costs of residential solar, wind, geothermal, heat pumps, and biomass fuel property as well as qualified windows & doors that qualify for the Energy Efficient Home Credit*
- ☐ Form 1095-A (Health Insurance Marketplace Statement)**
- ☐ Form 1095-B/1095-C - Health Coverage Statements from Insurer/Employer
- ☐ For Qualifying Clean Vehicles - A copy of the report from the dealer that the vehicle was purchased from. This report includes the vehicle's VIN number, battery capacity of vehicle, verification that the vehicle use begins with you, and the maximum credit allowable for the vehicle.

* If Applicable

** If purchased health insurance through the Federal or a State Marketplace.

www.alleybradl.com info@alleybradl.com 937-606-2722

111 West Ash Street, Piqua, OH 45356

Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	☐	☐
If yes, explain: ______________________________		
Did you live separately from your spouse during the last six months of the year?	☐	☐
Can you be claimed as a dependent by another taxpayer?	☐	☐
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	☐	☐
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	☐	☐
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter for filing returns in 2024.	☐	☐
Dependent Information		
Were there any changes in dependents from the prior year?	☐	☐
If yes, explain: ______________________________		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of $2,500?	☐	☐
Do you have dependents who must file a tax return?	☐	☐
If so, have they already filed?	☐	☐
Did you provide over half the support for any other person(s) other than your dependent children during the year?	☐	☐
Did you pay for child care while you worked, looked for work, or while a full-time student?	☐	☐
Is there any other person(s) who lived with you more than half the year but not claimed by you last year?	☐	☐
Did you pay any expenses related to the adoption of a child during the year?	☐	☐
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	☐	☐
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter for use during 2024.	☐	☐
Purchases, Sales and Debt Information		
Did you sell, exchange, or purchase any real estate during the year?	☐	☐
Did you purchase or sell a principal residence during the year?	☐	☐
Did you acquire or dispose of any stock during the year?	☐	☐
Did you take out a home equity loan this year?	☐	☐
Did you refinance a principal residence or second home this year?	☐	☐
Did you sell an existing business, rental, or other property this year?	☐	☐
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	☐	☐
Did you purchase a new or previously owned Clean vehicle this year that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer.	☐	☐
Income Information		
Did you receive any income from property sold prior to this year?	☐	☐
Did you receive any unemployment benefits during the year?	☐	☐
Did you receive any disability income during the year?	☐	☐
Did you receive any Medicaid waiver payments as difficulty of care during the year?	☐	☐
Did you receive tip income not reported to your employer this year?	☐	☐
Did any of your life insurance policies mature, or did you surrender any policies?	☐	☐
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	☐	☐

	Yes	No
Did you participate in online sports betting in 2023?	☐	☐
Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?	☐	☐
Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork, or used digital assets to pay for goods or services?	☐	☐

Retirement Information

	Yes	No
Are you an active participant in a pension or retirement plan?	☐	☐
Did you receive any Social Security benefits during the year?	☐	☐
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	☐	☐
Did you withdraw any amounts from your IRA to pay for higher education expenses for you, your spouse, your children or grandchildren?	☐	☐
Did you make any qualified charitable distributions (QCD) during the year?	☐	☐
Did you receive any lump-sum payments from a retirement plan?	☐	☐
Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	☐	☐

Education Information

	Yes	No
Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	☐	☐
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?	☐	☐
Did anyone in your family receive a scholarship of any kind during the year?	☐	☐
If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?	☐	☐
Did you make any withdrawals from an education savings or 529 Plan account?	☐	☐
If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?	☐	☐
Did you make any contributions to an education savings or 529 Plan account?	☐	☐
Did you pay any student loan interest this year?	☐	☐
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	☐	☐
Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?	☐	☐

Health Care Information

	Yes	No
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?	☐	☐
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?	☐	☐
Did you make any contributions to an HSA or Archer MSA?	☐	☐
Did you receive any distributions from an HSA or MSA this year?	☐	☐
Did you pay long-term care premiums for yourself or your family?	☐	☐
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account?	☐	☐
Did you receive any withdrawals from an ABLE account?	☐	☐
If you are a business owner, did you pay health insurance premiums for your employees this year?	☐	☐

Itemized Deduction Information

	Yes	No
Did you incur a casualty or theft loss or any condemnation awards during the year?	☐	☐
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	☐	☐
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?	☐	☐

If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.

	Yes	No
Did you pay real estate taxes for your primary home and/or second home?	☐	☐
Did you pay any mortgage interest on an existing home loan?	☐	☐
Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?	☐	☐

Miscellaneous Information

	Yes	No
Did you make gifts of more than $17,000 to any individual?	☐	☐
Did you utilize an area of your home for self-employed business purposes?	☐	☐
Did you engage in any bartering transactions?	☐	☐
Did you pay any individual as a household employee during the year?	☐	☐
Did you make energy efficient improvements to your main home this year?	☐	☐
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?	☐	☐
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	☐	
Are you an owner or do you control 25% of a company's ownership interest for a company registered with the Secretary of State before 1/1/24?	☐	☐
Do you plan to an owner or control at least 25% of a company's ownership interests for a company registered with the Secretary of State for the first time after 1/1/24?	☐	☐
Did you receive correspondence from any tax agency (IRS, state or city)?	☐	☐
If yes, explain: ______________________________		
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	☐	☐
Do you want to designate $3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	☐	☐

Ohio Tax Credit Information

	Yes	No
Did you home school your dependent? You may be eligible for a credit for home schooling supplies.	☐	☐

IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household Filing Status. We believe you are/may be eligible for one or more of the credits or the filing status. As part of our engagement with you and to comply with these requirements, we ask all clients for whom returns are prepared to answer the following due diligence questions. Please respond to the questions below by entering Y (yes) or N (no) and return to our office.

Earned Income Credit - *Y or N*
Were you (taxpayer(s)) a US citizen or resident alien for all of 2023?____

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)? ____

Did any dependent(s) file a joint return with another person for 2023? ____

Did dependent(s) live with you in the United States for more than half of 2023? ____
*You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.

Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer? ____
*Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.

Child Tax Credit - *Y or N*
Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? ____

Did dependent(s) provide over half of his or her own support for 2023? ____

Did dependent(s) live with you for more than half of 2023? ____

Did dependent(s) file a joint return with another person for 2023? ____

Are dependent(s) a U.S. citizen, a U.S. national, or a U.S. resident alien? ____
*We are required to obtain from the taxpayer a document proving the existence of the child such as one of the following (that would have the child's name on it):
- School record or statement
- Health care provider statement
- Child care provider record
- Place of worship statement

American Opportunity Tax Credit- *Y or N*
As of the beginning of 2023, has the student completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution? ____

For the student, has either the American Opportunity Tax credit or the Hope Scholarship credit

been claimed by you or anyone else for this student for any 4 tax years before 2023? ____
*If the American Opportunity Tax credit (and Hope Scholarship credit) has been claimed for this student for any 3 or fewer tax years before 2023, this requirement is met.

For at least one academic period beginning (or treated as beginning) in 2023, has the student met both of the following? ____
(a) Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and
(b) Carried at least one-half the normal full-time workload for his or her course of study.
*The standard for what is half of the normal full-time work load is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965. For 2023, treat an academic period beginning in the first 3 months of 2023 as if it began in 2023 if qualified education expenses for the student were paid in 2023 for that academic period.

As of the end of 2023, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? ____

Head of Household Filing Status - *Y or N*
Are you, the taxpayer, unmarried on 12/31/23 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person? ____

General - *Y or N*
Can you provide documentation to substantiate the above answers? ____

Have you ever had any of these credits disallowed or reduced in the past? ____

Completed By: _____________________________________

Date: ________________________