Susan A Comko, CPA LLC

## Subject: Preparation of Your 2023 Tax Returns

Thank you for choosing Susan A Comko CPA LLC to assist you with your 2023 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2023 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your 2023 tax returns will conclude with the delivery of the completed returns to you (if paper-filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Please be aware that some cities do not e-file and you are solely responsible for mailing them in. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign this letter in the space indicated.

We appreciate your confidence in us. Please call (330)940-3950 if you have questions. Sincerely,

Susan A. Comko CPA LLC

Taxpayer: Date:

Spouse: Date: (Taxpayer on behalf of spouse)

**2023 Tax Organizer**

**Name:**

**Has any of the following changed from last year:**

|  |  |
| --- | --- |
| **Yes** | **No**  |
|  |  |
|  |  |
|  |  |
|  |  |
|   |  |

 **Yes No**

Last name Dependents

Email address Marital status

|  |  |
| --- | --- |
| **Would like to have your refund (if any) direct deposited?****Is your bank info the same as we used last year?** **If no fill out below:** |  |
|  |  |
|

|  |  |  |
| --- | --- | --- |
| **Account Type:** | **Savings** | **Checking** |
| **Routing Number** | **Account Number** |
|  |  |

 |  |

Street address If you answer yes to any of these please let reception know.

Phone number

 **Yes No**

**The IRS requires an updated license to e-file any return. Please check to see if your license (or your Spouse’s) was renewed since we last saw you. An expired license will cause a delay in the completion of your tax return.**

|  |  |  |
| --- | --- | --- |
| **Driver’s License Information**  |  |  |
|  | **Number** | **Issue Date** | **Expiration Date** |
| **Taxpayer** |  |  |  |
| **Spouse** |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Estimated Tax Payments** (These are payments in which you physically wrote a check not W2 related.) |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Federal** | **State** | **City** |
|  | **Date Paid** | **Amount** | **Date Paid** | **Amount** | **Date Paid** | **Amount** |
| **First Quarter** |  |  |  |  |  |  |
| **Second Quarter** |  |  |  |  |  |  |
| **Third Quarter** |  |  |  |  |  |  |
| **Fourth Quarter** |  |  |  |  |  |  |

**These are prompting questions. If you choose not to reply we will assume your answer is no or you already included the information in your packet.**

|  |  |  |
| --- | --- | --- |
| **Yes** | **No** |  |
|  |  | Did you make a contribution to or receive a distribution from a 529 plan? |
|  |  | Did you pay student loan interest for yourself, your spouse, or your dependents? *Provide form 1098-E*. |
|  |  | Did you cash any U.S. savings bonds? |
|  |  | Did you have any debts canceled or forgiven? |
|  |  | Did you makeany cash/checkdonations to charity?Must have proof if IRS requests.Amount: $ |
|  |  | Did you make any non-cash donations to charity (clothes, furniture, ect)? Amount: $ |
|  |  | Did you have gambling winnings or losses? Provide 1099-G or Win/Loss Statement. |
|  |  | Did you make a gift to any one person in excess of $15,000? |
|  |  | If you are an educator did you have education expenses? (No more then $250) Must have proof if IRS requests. Amount: $ |
|  |  | Did you make an energy-efficient improvement to your main home? *Please provide receipt.* |
|  |  | Did you receive income or incur expenses from any type of social media platform? |
|  |  | Did you receive income or incur expenses from any type of short-term rental (ex. Airbnb or HomeAway)? |
|  |  | Did you receive income or incur expenses from any type of fantasy sport league? |
|  |  | Did you incur gains or losses from virtual currencies (ex. Bitcoin or Ripple)? |
|  |  | Did you have a financial interest in or signature authority over an asset or financial account in a foreign country? |
|  |  | Do you or your spouse own a ROTH? |
|  |  | Did you receive any Social Security Benefits? *Provide form 1099-SS* |
|  |  | Did you make any IRA contributions not on your W2? Amount: $ |
|  |  | Did you make any ROTH contributions? Amount: $ |
|  |  | Did you receive unemployment compensation? *Provide form 1099-G* |
|  |  | Did you receive interest on your tax refund in 2023? *Provide form 1099-Int* |
|  |  | Did you have any education expenses for you or your dependents? *Provide form 1098-T and fill out additional form.* |
|  |  | Did you purchase health insurance through the Market Place? *Provide form 1095-A* |

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| --- |
| **State of Ohio Questions** |
| **Yes** | **No** |  |
|  |  | **Ohio Sales & Use Tax** |
|  |  | Did you purchase anything on the internet in which you did not pay sales tax to the State of Ohio?If Yes, what was the total purchase(s) price? Amount: $*Please be advised that you will pay tax on that amount and your total tax will be increased.* |
|  |  | Ohio Direct Deposit Disclosure Statement (Must answer to get a refund from the State of OH) |
|  |  | The taxpayer has read and understands the terms of the Direct Deposit Disclosure statement and accepts its conditions. Acceptance of the Ohio Direct Deposit Disclosure statement is required for all taxpayers having any portion of their refund automatically deposited into an account by the Ohio Department of Taxation. Copy on Table. |
|  |  | Do you wish to donate $1 to the Ohio Political Party? |
|  |  | Do you wish to donate your Ohio refund to charity?  |

*By my signature below, I certify the information provided on and its connections with this form is true, accurate, and complete. I also understand that Susan A. Comko CPA LLC or its agents will use the information to complete requested tax forms, and I agree to hold Susan A. Comko CPA LLC or its agents not at fault for relying on the above provided information.*

|  |  |  |
| --- | --- | --- |
| **Signature:** |  | **Date:** |