R. E. DUNCAN AND COMPANY

CERTIFIED PUBLIC ACCOUNTANT

2826 Philadelphia Drive
Dayton, OH 45405-1911
(937) 275-3992 Fax (937) 275-3772

Member of Ohio Society of Certified Public Accountants - American Institute of Certified Public Accountants - National Society of Tax Professionals

Client Name: ____

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. 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, state and local income tax returns from information which you will furnish to us Unless otherwise agreed in writing, this engagement does not include tax-planning advice or additional services not identified in this letter, and the returns that we prepare are not intended for use for any other purpose.

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.

ANY TAX DOCUMENTS CONTAINING PERSONALLY IDENTIFIABLE INFORMATION MUST BE SENT TO US VIA SECURE EMAIL USING SHAREFILE OR UPLOADED TO A SHAREFILE FOLDER. IF YOU NEED TO HAVE A SHAREFILE ACCOUNT, PLEASE CONTACT OUR OFFICE TO HAVE A SHAREFILE LINK SENT TO YOU. ANY INFORMATION SENT BY REGULAR EMAIL OR TEXT WILL BE DELETED IMMEDIATELY AND A SHAREFILE LINK WILL BE SENT TO YOU.

To timely file your tax returns, we need all required information no later than March 15, 2024. You may be required to request an extension if we do not receive all required information by the above date. **We do not file extensions automatically. If you want us to request an extension, you must notify us in writing no later than April 5, 2024.** Please note that an extension is an extension of time to file the return, and not an extension to pay taxes due. We can help you determine the amount to pay with a request for an extension.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. 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. You are certifying that the information you provide to us can be substantiated by appropriate documentation, and that it is true, correct, and complete to the best of your knowledge.

You are responsible for the accuracy of your financial records and the full and accurate disclosure to us of all relevant facts affecting the returns. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets. 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. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will retain copies of the records you supplied to us along with our work papers for a period of 10 years. After 10 years, our work papers and records may be destroyed. All your original records will be returned to you at the end of this engagement. You should keep all original documents, canceled checks, and other data that supports your reported income and deductions in secure storage. These records may be necessary to prove accuracy and completeness of the returns to a taxing authority.

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 may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you. We will provide you with a separate engagement letter for such representation, and fees and expenses will be invoiced in accordance with terms of that engagement letter.

Our fee for these services will be based upon a per form basis for the tax returns. Any accounting or bookkeeping services will be based on our billing rate of $100.00/per hour plus out-of-pocket expenses. All invoices are due and payable upon presentation.

Upon preparation of your returns and return of your records, our engagement will be complete with regards to this matter. However, we will be pleased to assist you with future matters.

We must use our professional judgment in resolving questions where the tax law is unclear or where there may be conflicting interpretations of the law. To avoid penalties, we will explain the possible positions, and we will adopt whatever position you request if it is consistent with relevant tax authority and professional standards.

We may terminate our representation of you if you fail to pay our statements when due; if you insist that we pursue objectives that we consider imprudent, unprofessional, or unethical; or if we feel further representation is not warranted for personal reasons. We may also terminate representation if you are unable to make informed decisions about your tax matters and you have failed to designate an agent with authority to make those decisions. Regardless of the reason for termination, you are obligated to pay for services provided and costs incurred through the date of termination.

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. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

R.E. Duncan & Company, CPA

Accepted By: ______________________________ ______________________
Client Signature Date

Accepted By: ______________________________ ______________________
Client Signature Date

YOUR TAXES WILL NOT BE DONE WITHOUT THIS INFORMATION.

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Name: ____ Date of Birth ___________ SSN ________________

Spouse: ______________________________________ Date of Birth ___________ SSN _________________

Address: _____________________________________ City/State____________________ Zip _____________

Email (Taxpayer) _________________________________(Spouse) _________________________________

Phone ____

Dependent _____________________Relationship ________Date of Birth __________SSN ________________

Dependent _____________________Relationship ________Date of Birth __________SSN ________________

Dependent _____________________Relationship ________Date of Birth __________SSN ________________

Direct Deposit

____ Yes
____ No

Bank Name _______________________________________ Checking or Savings (please circle)

Routing # ___________________________________ Acct # ______________________________________

At any time during 2023, did you receive, sell, send, exchange or otherwise acquire any financial interest in any virtual currency (ie bitcoin, etc)? _____________ If so, please provide statement of trades made in 2023

Do you have any Bank accounts (including signature authority on a bank account) or property in another country?

Did you make any purchase in 2023 that you did not pay sales tax on (internet or catalog purchases)

____ Yes Purchase amounts: _______________
____ No I CERTIFY TO OHIO THAT THERE IS NO USE TAX DUE

Do you own rental property? _______ If so, please complete Schedule E Worksheet

Do you run your own business? ________ If so, please fill out Schedule C Worksheet

Did you receive any Notices from the IRS, State, or any City:

____ Yes Please provide the Notice
____ No

NEW CLIENTS ONLY—WE NEED COPIES OF 2020, 2021 AND 2022 RETURNS

YOUR TAXES WILL NOT BE DONE WITHOUT THIS INFORMATION.

Please check if you have the following and make sure we have the forms:

INCOME:

____ W-2's – Wages
____ 1099-R or 1099-SSA – retirement and Social Security
____ 1099-MISC or 1099-NEC – Self-employment or rental income
____ W-2G – gambling winnings, make sure we also have any gambling loss statements
____ 1099-INT, 1099-DIV, or 1099-B – interest, dividends, investments
____ 1099-G -- Unemployment Benefits or state and local refunds
____ Form K-1's from Estates, Partnerships, and S-Corps – pass through income and losses

1099-K ONLINE PAYMENTS INFORMATION

1. In 2023, did you receive any money through an online or App based payment system, such as Venmo, Paypal, or CashApp?
    a. Yes ______ what was the total amount of money received? $________________________
    b. No ______
2. Were any of the funds above earned through a business activity, such as baby sitting, hair/makeup styling, or other for profit act?
    a. Yes ______
    b. No ______
3. Were any of the funds above earned through re-sale of items for more than you originally paid?
    a. Yes ______
    b. No ______
4. Have you received an IRS form with the title 1099-K for 2023?
    a. Yes ______
    b. No ______

DEDUCTIONS:

____ 1098 -- Mortgage Interest
____ Real Estate Taxes
____ Charity
____ Medical Expenses

CREDITS:

____ 1098-T -- Tuition Statement
____ Receipts of College Expenses Paid
____ IRA Contributions
____ Child Care Provider Information
____ 1099-SA and 5498-SA – Health Savings Account Forms

ESTIMATED TAXES

______ Federal Amount Paid: ____________________________________
______ State Amount Paid: ____________________________________
______ City Amount Paid: ____________________________________

IPPIN Number (Issued by IRS for Identity Theft)

____ Yes Please Attach IRS Letter
____ No

YOUR TAXES WILL NOT BE DONE WITHOUT THIS INFORMATION

Questions for Head of Household Filing Status

If Not Applicable, please check here: _____

If you are claiming Head of Household Filing Status, the IRS has instituted additional documentation requirements for tax preparers. Please complete this form and return to us. Your tax return cannot be completed if this form is not completed.

1. Are you unmarried or considered unmarried (lived apart from spouse for the last 6 months of the year) as of the last day of the year?
2. Did you paid more than half the cost of keeping up a home for the year?
3. Did you have a qualifying child living with you for more than half the year?
4. Do you have the documents to substantiate the above questions?

See Form 886-H-HOH for the documentation allowed by the IRS (Available upon request)

Please retain these items for your files-Do NOT bring them in to us unless you receive a notice from the IRS.

______________________________ _____________________________________ __________

Taxpayer Signature Print Name Date

YOUR TAXES WILL NOT BE DONE WITHOUT THIS INFORMATION

Questions for Earned Income Credit, Child Tax Credit, and American Opportunity Tax Credit

If Not Applicable, please check here: _____

If you are claiming any of the above Credits, the IRS has instituted additional documentation requirements for tax preparers. Please complete this form and return to us. Your tax return cannot be completed if this form is not completed.

1. How many months did the child live with you?

2. What is the child's relationship to you?

3. Can anyone else claim this child?

4. If the child claimed is not your son or daughter, please explain why the parents are not claiming the child.

5. To show that the child (or children) lived with you, we need at least one of the following documents for each child:

   - School record or statement showing child's name and address
   - Landlord statement that child lives with you
   - Healthcare provider statement showing child's name and address
   - Medical records showing child's name and address
   - Childcare provider records showing child's name and address
   - Placement agency statement
   - Social services records or statements
   - Place of worship statement that the child lives with you
   - Employer statement showing child's name and address

6. Have you ever been denied the any Credits? Please bring in IRS Notice.

7. For the American Opportunity Tax Credit, we need the following information:

   - 1098-T from the college
   - A Statement from the college showing charges and payments made
   - Your records of any payments to the college (cancelled checks or credit card statements)
   - Is the student at least half-time?
   - When did the student start college?

_______________________________ _______________________________________ __________
Taxpayer Signature Print Name Date

_______________________________ _______________________________________ __________
Taxpayer Signature Print Name Date

YOUR TAXES WILL NOT BE DONE WITHOUT THIS INFORMATION

Please complete below OR have us make a copy of your Driver's License

Taxpayer Driver's License Information:

License Number: ____________________________________

Date Issued: ____________________________________

Dates Expires: ____________________________________

Issuing State: ____________________________________

Spouse Driver's License Information:

License Number: ____________________________________

Date Issued: ____________________________________

Dates Expires: ____________________________________

Issuing State: ____________________________________

Dependent Driver's License Information: (If we are preparing a tax return for them)

License Number: ____________________________________

Date Issued: ____________________________________

Dates Expires: ____________________________________

Issuing State: ____________________________________

Dependent Driver's License Information: (If we are preparing a tax return for them)

License Number: ____________________________________

Date Issued: ____________________________________

Dates Expires: ____________________________________

Issuing State: ____________________________________