ATS advisors
A Certified Public Accounting Firm
www.atscpas.com

# Basic Taxpayer Information

**Date** ________________

| | **Taxpayer** | **Taxpayer Spouse** |
|---|---|---|
| **Last Name** | | |
| **First Name** | | |
| **Social Security No.** | | |
| **Birth date** | | |
| **Driver's License No** (Please include copies for Taxpayer & Spouse) | | |
| **Occupation** | | |

| | | |
|---|---|---|
| **Street Address** | | **Apt #** |
| **City, State, Zip** | **State** | **Zip Code** |
| **Home Phone** | | |
| **Cell Phone** | | |
| **Work Phone** | | |
| **e-Mail (Primary)** | | |
| **e-Mail (Secondary)** | | |

| **Name**<br>**First Name, Middle Initial &**<br>**Last Name - (If different from Taxpayer)** | Social Security No | DOB | Relationship |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

**For Office Use Only:**

| | Date | Initials | | Date | Initials |
|---|---|---|---|---|---|
| Database Updated: | | | Outlook Updated: | | |
| Entered in QB: | | | Notes: | | |

Rev 01/2022

**ATS ADVISORS, A CERTIFIED PUBLIC ACCOUNTING FIRM**
**ENGAGEMENT LETTER – 2022 TAX PREPARATION**

As required by regulations and for purposes of clarity, we have included this engagement letter to confirm our understanding of the terms and objectives of the tax return preparation engagement and the nature and limitations of the services we will provide to you for the year ended December 31, 2022 and to clarify the nature and extent of the tax services we will provide.

## Services Provided

We will prepare the Federal and State (and city/local if indicated) **individual income tax returns** for calendar year ending December 31, 2022. We are not responsible for returns not included on this engagement letter.

We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request as a separate engagement.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. 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.

We have made available to you a **questionnaire and summary schedules** requesting specific information. Completing those documents will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. We will not verify the information you give us; however, we may ask for additional clarification of some information.

In preparing your returns, we rely on your representations that we have been informed of all relevant tax transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

## Other Work

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

## Record Retention and Confidentiality

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than in preparing your return without first receiving your consent.

It is our policy to keep records related to this engagement for the minimum Internal Revenue Service statutory requirement. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the minimum Internal Revenue Service statutory requirement, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure. Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

## Payment Terms

We will bill you our normal and customary fees for the tax preparation services provided. Accordingly, you will save expense if you provide complete, accurate, and organized accounting records. The fee is payable upon completion of the work, and is due before we will provide you with the return. We will notify you immediately of any circumstances we encounter that could significantly affect our normal fees and will not proceed without your consent. All invoices are due and payable upon presentation.

We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

AGREED TO AND ACCEPTED:

| | |
|---|---|
| Taxpayer Signature | Spouse Signature *(if married filing jointly)* |
| Printed Name Date | Printed Name Date |
| Cell Phone Number: ______________ | Cell Phone Number: ______________ |
| E-Mail Address: ______________ | E-Mail Address: ______________ |

## Tax Return Copy Election (Select One)

I/We would like my/our tax return Taxpayer Copies in the following format*:

☐ Electronic copy on flash drive** ☐ Electronic copy via portal/secure link ☐ Paper copy

*Due to increased costs, additional fees will be assessed if you elect for more than one format.
**ATS Advisors will furnish the flash drive

www.atscpas.com

# 2022 Income Tax Preparation Questionnaire & Organizer

Name (include spouse): ______

☐ Address: ______

☐ City/State/Zip: ______

☐ Preferred Ph: ______ ○ Cell ○ Work ○ Home ○ Other

☐ Alternate Ph: ______ ○ Cell ○ Work ○ Home ○ Other

☐ E-mail: ______

Please check box left of contact information to indicate change from prior year

This document is meant as a guide for helping you organize your tax information.
It is not intended to replace original documentation. We have modified this organizer from prior years.
**READ IT CAREFULLY AND FILL IN COMPLETELY**

## General Return & Filing Information

| | | YES | NO |
|---|---|---|---|
| | **Provide a copy of your current driver's license or government issued ID.** | | |
| 1) | Were you notified by the IRS or the State of any changes to a prior year's return?<br>**If Yes, provide a copy of IRS or State notices* | | |
| 2) | Were there changes to filing data that may require an prior year's amended return?<br>**If Yes, explain or attach documentation* | | |
| 3) | Is the address listed above a NEW primary residence for 2022?<br>**If Yes, complete question #19* | | |
| 4) | Did your **marital status** change in 2022? ☐Married ☐Divorced ☐Remarried<br>*a) If married or remarried, provide spouse's DOB, SSN & Full Name.*<br>*b) If divorced, provide date and copy of decree.*<br>**New Information:** ______ | | |
| 5) | **ESTIMATED FEDERAL TAX PAYMENTS**<br>**Did you (or spouse) make estimated fed tax payments?*<br>**If Yes, provide the following:* **Date** ______ **Amount $**______<br>**Date** ______ **Amount $**______<br>***NOTE: Your January 2022 payment was for 2021 and your January 2023 is for 2022** **Date** ______ **Amount $**______<br>**Date** ______ **Amount $**______ | | |

## Dependents & Dependent Care Expenses

**6) DEPENDENTS**

**Indicate if any dependent needs to file a tax return (use #43 if additional space is needed)*

| ADD OR REMOVE | FIRST NAME | LAST NAME | DOB | RELATIONSHIP | MONTHS IN HOME | DISABLED? F/T STUDENT? | YES | NO |
|---|---|---|---|---|---|---|---|---|
| Remove | | | | | | | | |
| Remove | | | | | | | | |
| Remove | | | | | | | | |

**If claiming a new dependent provide a copy of their social security card.*

| | | YES | NO |
|---|---|---|---|
| 7) | **DEPENDENT CARE**<br>**Did you (or spouse) pay care costs for a qualified dependent under age 13?*<br>**If **Yes** , include care provider statement with: name, address, federal ID # & amount paid* | | |

## Client Notes Pertaining to General Return & Filing Information

## Health Care Information

| | | YES | NO | FORM | QTY |
|---|---|---|---|---|---|
| 8) | **MARKETPLACE HEALTH INSURANCE:**<br>**Did you (or spouse) purchase insurance through the marketplace?*<br>**Contact the marketplace if you did not receive your 2022 1095-A form.* | | | 1095-A | |
| | **IF INSURED THROUGH THE MARKETPLACE - 1095-A FORM IS REQUIRED** | | | | |
| 9) | **HSA CONTRIBUTIONS**<br>**Did you (or spouse) make HSA contributions in 2022?* | | | 1099-SA | |

## Client Notes Pertaining to Health Care Information

## Income and Earnings Information (Standard)

| | | YES | NO | FORM | QTY |
|---|---|---|---|---|---|
| 10) | **WAGES**<br>**Did you (or spouse) receive WAGES as an employee during the year?* | | | W-2 | |
| 11) | **INTEREST**<br>**Did you (or spouse) receive INTEREST from a bank/ investment acct?* | | | 1099-INT | |
| 12) | **DIVIDENDS**<br>**Did you (or spouse) receive DIVIDENDS from investments?* | | | 1099-DIV | |
| 13) | **INCOME TAX REFUNDS**<br>**Did you (or spouse) receive a state/local REFUND(S)?* | | | 1099-G | |
| 14) | **ALIMONY**<br>**Did you (or spouse) receive or pay alimony during the year?*<br>**If **Yes** , provide:* **Date Divorce Final** _______________<br>**Ex-Spouse's Name and SSN:** ________________________________________ | | | Amount Paid/Received<br>$_______________ | |
| 15) | **SCHEDULE C**<br>******Did you (or spouse) operate a sole proprietorship, single member LLC, or other unicorporated business during the year?*<br>**If Yes, provide detailed income and expense summary for each business* | | | Worksheet available for download at atscpas.com | |
| 16) | **STOCKS, SECURITIES, MUTUAL FUNDS ETC.**<br>**Did you (or spouse) **<u>SELL</u>** stocks,bonds, securities or mutual funds?* | | | 1099-B | |
| 17) | **STOCK FROM EMPLOYER PLAN**<br>**Did you (or spouse) **<u>RECEIVE or SELL</u>** stock from a plan with your employer?* | | | 1099-B | |

| | | YES | NO | FORM | QTY |
|---|---|---|---|---|---|
| 18) | **SELL/PURCHASE OF REAL PROPERTY**<br>**Did you (or spouse) **SELL/PURCHASE** a home, timeshare, cottage, etc.?* | | | Provide copy of Seller/Buyer Settlement Statement | |
| 19) | **RETIREMENT INCOME (Pension, IRA, Roth IRA, Etc.):**<br>**Did you (or spouse) receive payments from a PENSION, IRA, Roth IRA, profit sharing, or other qualified or employer sponsored plan?* | | | 1099-R | |
| 20) | **RENTAL PROPERTY INCOME:** (Sch E)<br>**Did you (or spouse) purchase, sell or have income from a RENTAL PROPERTY* | | | Worksheet available for download at atscpas.com | |
| 21) | **UNEMPLOYMENT**<br>**Did you (or spouse) receive UNEMPLOYMENT benefits?* | | | 1099-G | |
| 22) | **SOCIAL SECURITY BENEFITS**<br>**Did you (or spouse) receive SSA BENEFITS?* | | | 1099-SSA | |
| 23) | **GAMBLING INCOME**<br>**Did you (or spouse) have any GAMBLING INCOME?* | | | W-2G | |
| 24) | **S-CORPORATIONS, PARTNERSHIPS OR TRUSTS**<br>**Provide all K-1 Forms* | | | K-1 | |
| 25) | **PROCEEDS FROM PAYMENT SETTLEMENT COMPANY**<br>**Did you (or spouse) received payments in settlement of reportable payment transactions through a third-party company (i.e. PayPal, Venmo, CashApp)?* | | | 1099-K | |

## Income and Earnings Information (Special)

| | | YES | NO |
|---|---|---|---|
| 26) | **Did you (or spouse) receive income from any of the following:** | | |
| | **a)** Gambling winnings not reported on form W-2G? | | |
| | **b)** Income reported on 1099-Misc, 1099-NEC or 1099-K? (*Provide forms) | | |
| | **c)** Qualified tuition program earnings? (Form 1099-Q) | | |
| | **d)** Child’s investment income in excess of $2,100.00? | | |
| | **e)** Jury duty fees? | | |
| | **f)** Cancelled Debts? Form 1099-C or Form 1099-A | | |
| | **g)** Do you have any foreign bank/financial accounts? | | |
| | **h)** Other income? (Provide details) | | |
| | **i)** Did you receive, sell, send, exchange, or acquire interest in virtual currency? | | |

## Client Notes Pertaining to Income and Earnings Information

## Adjustments to Income & Earnings

| | | YES | NO |
|---|---|---|---|
| 27) | **Did you (or spouse) make contributions or rollover funds to any of the following?:** | | |
| | **a)** SEP or Simple IRA contributions (not IRA or Roth) | | |
| | **b)** Self-employed health insurance premiums? | | |
| | **c)** IRA or Roth IRA contributions? (not SEP or Simple) Form 5498 | | |
| | **d)** Student loan interest paid? (Form(s) 1098-E) | | |

## Medical Expenses

| | | YES | NO |
|---|---|---|---|
| 28) | **OUT OF POCKET MEDICAL EXPENSES**<br>**Provide a summary schedule of medical expenses not reimbursed or paid from an HSA* | | |
| | | Worksheet available for download at atscpas.com | |

## Taxes – State & Local Income, Property and Personal

| | | YES | NO |
|---|---|---|---|
| 29) | **ESTIMATED STATE TAX PAYMENTS**<br>*Did you (or spouse) make estimated state tax payments?<br>**If Yes, provide the following:* **Date ____________ Amount $____________**<br>**Date ____________ Amount $____________**<br>***NOTE: Your January 2022 payment was for 2021 and your January 2023 is for 2022**<br>**Date ____________ Amount $____________**<br>**Date ____________ Amount $____________** | | |
| 30) | **ESTIMATED LOCAL TAX PAYMENTS**<br>*Did you (or spouse) make estimated local tax payments?<br>**If Yes, provide the following:* **Date ____________ Amount $____________**<br>**Date ____________ Amount $____________**<br>***NOTE: Your January 2022 payment was for 2021 and your January 2023 is for 2022**<br>**Date ____________ Amount $____________**<br>**Date ____________ Amount $____________** | | |
| 31) | **REAL ESTATE TAXES**<br>*Did you (our spouse) pay real estate taxes on any propery which you own?<br>**If Yes, provide all tax bills for taxes you paid or were paid on your behalf* | | |
| 32) | **PERSONAL PROPERTY TAXES**<br>**Did you (or spouse) pay any personal property taxes (i.e. plate fees on autos, boats, other vehicles)?* | | |
| 33) | **OTHER TAXES**<br>**Did you (or spouse) pay any other taxes you believe may be deductible? If yes, provide details.* | | |

### Client Notes Pertaining to Taxes - State & Local Income, Property and Personal

______________________________________________________________________

## Interest – Mortgage & Investment

| | | YES | NO | FORM | QTY |
|---|---|---|---|---|---|
| 34) | **MORTGAGE(S)**<br>**Did you (or spouse) make payments on a <u>1ST OR 2ND MORTGAGE</u>, refinance or take out a home equity loan?*<br>**Equity loans must be used for the purchase or **improvements of the property**.* | | | 1098 | |
| 35) | **MORTGAGE(S) NON-TRADITIONAL**<br>**Did you (or spouse) make payments on a mortgage that was <u>not</u> reported to you on form 1098? (land contract or other)?*<br>**If Yes, provide name, address and TIN of the land contract holder:*<br>**Name and TIN/SSN:** ______________________________________________<br>**Address:** | | | | |

## Higher Education Expenses

| | | YES | NO | FORM | QTY |
|---|---|---|---|---|---|
| 36) | **HIGHER EDUCATION EXPENSES**<br>**Did you pay expenses not covered by scholarships or qualified tuition?*<br>***If Yes, number of qualified college students _________*** | | | 1098-T | |

*NOTE: If claiming a deduction or tax credit for higher education expense(s) the* ***1098-T is REQUIRED*** *for each school claimed. Additionally, proof of payment is needed in the form of a statement from the school or cancelled check/receipt for tuition payments and qualified expenses (i.e. books etc.).*

### Client Notes Pertaining to Higher Education Expenses

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## Charitable Contributions to Qualified Charity – Cash & Non-cash

| | | YES | NO | FORM | QTY |
|---|---|---|---|---|---|
| 37) | **CASH**<br>******Did you (or spouse) make CASH contributions?*<br>If Yes, provide receipts or bank records of cash donations | | | Worksheet available for download at atscpas.com | |
| 38) | **NON-CASH**<br>**Did you (or spouse) make NON-CASH contributions?*<br>*If Yes, provide receipt and "in good used condition" letter | | | Worksheet available for download at atscpas.com | |
| 39) | **VEHICLE DONATIONS**<br>**Did you (or spouse) donate a* **VEHICLE** to a qualified charity? | | | 1098-C | |

### Client Notes Pertaining to Charitable Contributions – Cash & Non-cash

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## Other Deductions & Misc. Expenses

| | | YES | NO |
|---|---|---|---|
| 40) | **Do you (or spouse) have expenses from any of the following?:** | | |
| | **a)** *Gambling losses exceeding your winnings?* | | |
| | **b)** *Other expenses you feel may be deductible?* | | |
| 41) | **RENTERS (MI Residents Only)**<br>*Landlord Name & Address* ______________________________<br>*Months paid* _______________ *Amount paid* $_______________ | | |

### Client Notes Pertaining to Other Deductions & Misc. Expenses

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## Direct Deposit of Refund(s)

| | | YES | NO |
|---|---|---|---|
| 42) | **DIRECT DEPOSIT** | | |
| | Attach a voided check or copy of a check<br>***NOTE: Deposit slips will not be accepted as they have a different routing number than checks***<br>☐ **Checking Account** ○ **Savings Account**<br>**Bank Name** ________________________________<br>**Routing #:** ____________________ **Account #** ____________________ | | |

- ☑ **Due to constant banking changes this information is required every year.**
- ☑ **ATS Advisors will not include prior year banking information.**
- ☑ **If no banking information is provided you will receive a paper check.**

## Other information you feel we should be aware of for your 2022 tax preparation

**43)** ______________________________________________

______________________________________________

## If you have any questions, please contact your preferred ATS Advisors office:


**Headquarters**
875 S Main Street
Plymouth, Michigan 48170
734.454.4100 – Tel
734.454.1300 – Fax

**Oakland County**
2310 E Eleven Mile Road
Royal Oak, Michigan 48067
248.399.7331 – Tel
248.414.3848 – Fax

**Down River**
7915 Allen Road
Allen Park, Michigan 48101
313.388.7180 – Tel
313.388.3216 – Fax

**Northern Michigan**
**1155 I-75 Business Loop**
P O Box 627
Grayling, Michigan 49738
989.348.4055 – Tel
989.348.6451 – Fax

**Drop Off Location Only**
**Patrick Financial Group (PFG)**
824 W Grand River Rd
Brighton, Michigan 48116
810.225.9876 – Tel


### *** R E M E M B E R ***

### *** WE CANNOT e-FILE TAX RETURNS WITHOUT THE BELOW ***

- ☐ **COMPLETED AND SIGNED ENGAGEMENT LETTER**
- ☐ **SIGNED E-FILE AUTHORIZATION FORM (8879)**
- ☐ **PAYMENT FOR TAX PREPARATION SERVICES**