



New Client Basic Taxpayer Information

Date: _____

(Please complete if you are a new client or are an existing client with changes)

TAXPAYER

SPOUSE

Last Name:		
First Name:		
Social Security No:		
Birth date:		
Driver's License No*:		
DL Issue Date:		
DL Expiration Date:		
Occupation:		

**Include Copies of Driver's License for Taxpayer & Spouse*

Street Address:		
City, State, Zip:		
Preferred Phone:		
Alternate Phone:		
Preferred e-Mail:		
Alternate e-Mail:		

DEPENDENTS

First Name, Middle Initial, & Last Name	Social Security No	DOB	Relationship

NOTES



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, 2024 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, 2024. 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.

Corporate Transparency Act/Beneficial Ownership Reporting

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

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. **You agree to pay a non-refundable Return Processing Fee of \$22. This fee is applicable to each transaction involving the processing of tax returns prepared by ATS. The fee will be included with tax preparation fee invoice and is separate from any other charges or fees that may apply.** 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 via portal/secure link

Paper copy

*Due to increased costs, additional fees will be assessed if you elect for more than one format.



2024 Income Tax Preparation Checklist & Organizer

Date Received:

<FOR ATS USE ONLY>

TAXPAYER NAME (include spouse):

Preferred e-Mail:	TP DL #:	SP DL#:
Preferred Phone:	Issue Date:	Issue Date:
Alternate e-Mail:	Expire Date:	Expire Date:
Alternate Phone:	PROVIDE COPY OF TAXPAYER AND SPOUSE DRIVER'S LICENSE OR GOVERNMENT ISSUED ID	
Preferred Method of Contact: <input type="checkbox"/> e-Mail <input type="checkbox"/> Phone	Did your marital status change in 2024? <input type="checkbox"/> No <input type="checkbox"/> Married <input type="checkbox"/> Divorced	
Address:	<input type="checkbox"/> If married or remarried, provide spouse's DOB, SSN, & Full Name*	
City/State/Zip:	<input type="checkbox"/> If divorced in 2024, provide date and copy of decree*	
New Information*:		

TAX RETURN COPY ELECTION (SELECT ONE) **Additional fee will be assessed if you elect for more than one format

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

Electronic copy via portal/secure link Paper copy

DIRECT DEPOSIT OF REFUND(S) (Attach a voided check or copy of check) YES NO

Checking Account Savings Account Bank Name: _____

Routing #: _____ Account # _____

NOTE: DEPOSIT SLIPS WILL NOT BE ACCEPTED FOR VERIFICATION AS THEY HAVE DIFFERENT ROUTING NUMBERS THAN CHECKS

IP PIN Did you and/or your Spouse receive an IP PIN letter from the IRS? YES NO

If yes, provide copies of IP PIN letter(s) with your tax documents.

2024 DEPENDENTS & DEPENDENT CARE: (If additional space is needed, use space on reverse side)

NAME (FIRST, LAST)	DOB	SOCIAL SECURITY NO (PROVIDE CARD COPY)	RELATIONSHIP TO TAXPAYER	MOS IN HOME	DISABLED/ OTHER	CHILD CARE IN 2024*
						<input type="checkbox"/> YES <input type="checkbox"/> NO
						<input type="checkbox"/> YES <input type="checkbox"/> NO
						<input type="checkbox"/> YES <input type="checkbox"/> NO

*INCLUDE CHILD CARE STATEMENT WITH: NAME, ADDRESS, FEDERAL ID, AMOUNT PAID FOR QUALIFIED DEPENDENTS UNDER THE AGE OF 13

INCOME CHECKLIST INCLUDE COPIES OF ALL FORMS REFERENCED BELOW, WITH YOUR TAX DOCUMENTS

FORM	QTY	FORM	QTY
<input type="checkbox"/> W-2 FORMS - Wages	<input type="text"/>	<input type="checkbox"/> SCHEDULE C - Self Employed	<input type="text"/>
<input type="checkbox"/> 1099-INT - Interest	<input type="text"/>	Worksheet available for download at atscpas.com	
<input type="checkbox"/> 1099-DIV - Dividends	<input type="text"/>	<input type="checkbox"/> SCHEDULE E - Rental Property	<input type="text"/>
<input type="checkbox"/> 1099-G - State/Local Refund & Unemp	<input type="text"/>	Worksheet available for download at atscpas.com	
<input type="checkbox"/> 1099-B - Brokerage Statement	<input type="text"/>	<input type="checkbox"/> W-2G - Gambling Winnings	<input type="text"/>
<input type="checkbox"/> 1099-S - Real Property	<input type="text"/>	<input type="checkbox"/> ALIMONY RECEIVED	<input type="text"/>
Purchase/Sell of Real Estate Provide buyer/seller statement		Amount Received \$ _____	
<input type="checkbox"/> 1099-R	<input type="text"/>	Received From _____	
Distribution from IRA, Pension, Annuity, Retirement, etc.		Social Security Number: _____	
<input type="checkbox"/> 1099-SSA - Social Security Benefits	<input type="text"/>	Date of Divorce Decree: _____	
<input type="checkbox"/> SCHEDULE K-1	<input type="text"/>	<input type="checkbox"/> OTHER	<input type="text"/>
Reported gain/loss from an S-Corporation, Partnership, or Trust		i.e. 1099-MISC/NEC/Q/C/K, Virtual Currency	

ADJUSTMENTS TO INCOME & EARNINGS

- SEP or Simple IRA contributions, IRA or IRA Roth (Form 5498) YES NO
- Self-employed health insurance premiums YES NO

DEDUCTIONS

INCLUDE COPIES OF ALL FORMS REFERENCED BELOW, WITH YOUR TAX DOCUMENTS

2024 QUARTERLY ESTIMATED TAX PAYMENTS

<u>DATE PAID</u>	<u>FEDERAL</u>	<u>STATE</u>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

NOTE: YOUR JANUARY 2024 PAYMENT WAS FOR 2023 & YOUR JANUARY 2025 PAYMENT IS FOR 2024

HEALTH CARE INFORMATION

Health Insurance Premiums	\$ _____
1095-A FORM IS REQUIRED IF INSURED THROUGH THE HEALTH INSURANCE MARKETPLACE	
Medicare Insurance Premiums	\$ _____
Prescription Drugs	\$ _____
Other Out of Pocket Paid Expenses <i>(Doctor/office visits, hospitals, glasses, dental)</i>	\$ _____
Medical Mileage	# _____
HSA Contributions/Distributions	\$ _____

MESP/MET/OTHER 529 TUITION PROGRAM

Amount Contributed in 2024	\$ _____
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COLLEGE SECONDARY TUITION CREDIT - 1098-T

American Oppty Credit (1st 4 yrs. only)	\$ _____
Dependent Name	_____
Tuition/Fees/Books	\$ _____
Lifetime Learning Credit	\$ _____
Dependent Name	_____
Tuition /Fees/Books	\$ _____

ALIMONY PAID

Alimony Payments	\$ _____
Paid to:	_____
Social Security Number:	_____
Date of Divorce Decree:	_____

CLEAN ENERGY AND VEHICLE CREDITSGo to atscpas.com for worksheet**TAXES--SALT (Deductions limited to \$10,000)**

Primary Residence Taxes Paid	\$ _____
Other Property Taxes Paid	\$ _____
Type: <input type="checkbox"/> Second Home <input type="checkbox"/> Vacant Land	
Vehicle License Plates/Tabs	\$ _____
Sales Tax on <u>Major Purchases</u>	\$ _____

REMIT BOTH PROPERTY TAX BILLS FOR 2024, REGARDLESS OF WHEN PAID; OTHERWISE, TAX LOOKUP FEES MAY BE INCURRED

INTEREST PAID (1098 Forms)

Home Mortgage - 1st	\$ _____
Home Mortgage - 2nd	\$ _____
HELOC	\$ _____
Student Loan Interest (Form 1098-E)	\$ _____

Land Contracts & Others Please List Separately**CHARITABLE CONTRIBUTIONS**

Cash, Checks, Payroll Deductions	\$ _____
Noncash---Clothing, Auto, Etc.	\$ _____
Charity Mileage	# _____

NOTES:

- * Please have receipts available, if requested
- * Over \$250 requires an independent receipt
- * Please use summary sheets, available at atscpas.com

MICHIGAN RENTERS CREDIT INFORMATION

Monthly Rent Payment	\$ _____
Number of Months Renting	# _____
Landlord:	_____
Address:	_____

LIST ADDITIONAL SEPARATELY**FOREIGN BANK ACCOUNTS/ASSETS**

Do you have any bank accounts in a foreign country?

 YES NO Please provide details below
WORKSHEETS FOR MEDICAL COSTS AND CHARITABLE CONTRIBUTIONS AVAILABLE AT [ATSCPAS.COM](https://atscpas.com)