

## THINGS TO CONSIDER BEFORE BRINGING IN YOUR TAX DOCUMENTS:

*By following these guidelines, you will add to the efficiency of YOUR tax preparation process.*

- Check your last year's tax return's original documents against this year's tax forms to see if you have all of the necessary forms. Typically, people have the same tax forms from year to year. When you drop off your tax documents, we do just this, to see if you are missing anything. This is especially helpful for those individuals that have multiple brokerage/retirement accounts.
- If you are missing documents, your tax prep will go into a "Hold" status. By making sure you have everything BEFORE you drop off, you will ensure that you get into the system immediately, without a delay, due to us awaiting additional information.
- **HAVE ALL OF YOUR TAX DOCUMENTS OUT OF THEIR ENVELOPES & PERFORATED MAILERS BEFORE BRINGING THEM INTO US.** This is a very time-consuming step for us.
- Keep like forms together. This will not only help you see what you have, but it will help us when we are preparing your file. (W-2's, 1099's, Mortgage, Student Loan, etc.) **PLEASE DO NOT TEAR APART THE PERFORATED W-2 OR 1099 FORMS. DOING SO WILL CAUSE THEM TO BE EASILY LOST.**
- Please place your documents in a disposable/paper envelope or paper clip when dropping off, as the envelope will be shredded once we process your documents. Do not leave over-sized plastic binders or folders (or any other folders or envelopes that you want to keep) with us, as we cannot guarantee they will be returned to you.
- **DO NOT BRING US YOUR RECEIPTS.** We do not need your Doctor, Pharmacy, Dental, Hospital, etc. receipts. We only need the totals for each category you have. You can simply write these totals on a sheet of paper and include it with your tax forms. The same is true for Charitable Donations. Separate donations into "cash" and "non-cash" totals. *If you have donated to an Indiana College or University, please provide those receipts.*

*By totaling your items, you will ensure that your tax return will not be delayed due to calculation of your receipt totals, as well as avoiding additional charges.*

- **Some items are NO LONGER deductible:** Union Dues, Continuing Education Expenses, Work Clothing/Shoes, Tools
- If you have bought or sold a house, we only need the Settlement Statement (also called a Closing Statement). It is typically legal sized paper(s) with all the final \$\$ amounts listed by line item. We do not need the entire packet the title company gives out at closing.
- We do not need a copy of your prior year's tax return UNLESS you are a NEW CLIENT. If you are a returning client, we already have your prior year's tax returns on file.

**Finally, a new tax questionnaire is REQUIRED EVERY YEAR by our insurance company. Our questionnaire is available on our website, [www.machniccpa.com](http://www.machniccpa.com).**



Thank you for choosing Mark R Machnic CPA to assist you with your tax preparation. This letter confirms the terms of our engagement and outlines the nature and extent of the service we will provide.

We will prepare your 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.

A questionnaire and itemized deduction worksheet is provided to help you collect the data required for your return. The questionnaire and worksheet will also help you avoid overlooking important information. By using it, you will facilitate the efficient preparation of your returns and help minimize the cost of our services.

**Failure to complete the questionnaire may result in additional fees.**

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.

You agree that in the event your return cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information from you needed to prepare a return on a timely basis. Additionally, extensions may affect your liability for penalties and interest of compliance with government deadlines, and that we have no responsibility in that regard. Late payment penalties, underpayment penalties and interest charges accrue on any income tax that remains unpaid as of the original due date of your income tax returns.

The law imposes penalties when taxpayers underestimate their tax liability. If you have concerns about these penalties, please let us know.

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 before tax returns are filed and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within (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 your records and our paperwork for your engagement for four years, after which these documents will be destroyed.

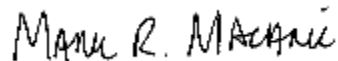
Our engagement to prepare your tax returns will conclude with the delivery of the completed returns to you (if paper filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible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

**This engagement does not cover any future tax notices that may arise associated with the tax return. Additional fees will apply for tax notice assistance. Initial: \_\_\_\_\_**

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 (219) 595-5290 if you have any questions.

Sincerely,



**Mark R Machnic, CPA**

8411 Kennedy Avenue  
Highland, IN 46322  
219-595-5290  
mark@machniccpa.com

**EFFECTIVE ON OR AFTER MARCH 1st :**

**If you are dropping off tax documents an extension may need to be filed to complete the return. An extension is an extension of time to file not to pay. If you think you may owe, a payment should be made with the extension to reduce any penalties.**

| <b>**PLEASE SELECT HOW YOU WOULD LIKE TO RECEIVE YOUR TAX RETURN:</b> |                    |   |
|---|--------------------|---|
| <b>Paper Copy<br/>That We Print Out</b>                               | <b>Portal Copy</b> | <b>Emailed Copy<br/>Provide email address</b> |

Taxpayer: \_\_\_\_\_  
Signature Date

Spouse: \_\_\_\_\_  
Signature Date

\*PLEASE ANSWER ALL ITEMS \*IF NOT APPLICABLE, INDICATE BY MARKING THE BOX **NA**

|   |   |
|---|---|
| TAXPAYER NAME (First, Middle Initial, Last) | SPOUSE NAME (First, Middle Initial, Last) |
| SOCIAL SECURITY #                           | SOCIAL SECURITY #                         |
| TAXPAYER DATE OF BIRTH                      | SPOUSE DATE OF BIRTH                      |
| CELL PHONE                                  | HOME PHONE                                |
| CELL PHONE                                  | CELL PHONE                                |
| CAN YOU RECEIVE TEXT MESSAGES?              | CAN YOU RECEIVE TEXT MESSAGES?            |
| EMAIL ADDRESS                               | EMAIL ADDRESS                             |

|  |       |       |     |
|--|-------|-------|-----|
| STREET ADDRESS   | CITY, | STATE | ZIP |
| ARE YOU (select one):    NEW CLIENT <input checked="" type="radio"/> RETURNING CLIENT <input checked="" type="radio"/><br>REFERRED BY: _____<br><b>**NEW CLIENTS PLEASE PROVIDE PREVIOUS YEAR'S TAX RETURN**</b> |       |       |     |

|   |
|---|
| DO YOU (select one)    OWN HOME <input checked="" type="radio"/> RENT HOME <input checked="" type="radio"/> |
| IF RENT: TOTAL RENT PAID FOR THE YEAR \$ _____ NUMBER OF MONTHS RENTED _____                                |
| LANDLORD'S NAME & ADDRESS:  |

|                        |   |  |   |  |
|------------------------|---|--|---|--|
| DESIRED FILING STATUS: | SINGLE <input checked="" type="radio"/> | HEAD OF HOUSEHOLD * <input checked="" type="radio"/> | MARRIED FILING JOINT <input checked="" type="radio"/> | MARRIED FILING SEPARATE <input checked="" type="radio"/> |
|------------------------|---|--|---|--|

**\*IF HEAD OF HOUSEHOLD:**     NEVER MARRIED     DIVORCED     WIDOW/WIDOWER

| DEPENDENT NAME | SOCIAL SECURITY # | DOB | NUMBER OF MONTHS IN HOME FOR THE YR | RELATIONSHIP |
|----------------|-------------------|-----|-------------------------------------|--------------|
|                |                   |     |                                     |              |
|                |                   |     |                                     |              |
|                |                   |     |                                     |              |
|                |                   |     |                                     |              |

|  |
|--|
| **DID ANY DEPENDENTS LISTED ABOVE CLAIM THEMSELVES ON A SEPARATE TAX RETURN? <input checked="" type="radio"/> YES    NO <input checked="" type="radio"/> |
| **DID ANY DEPENDENTS LISTED ABOVE ATTEND A PRIVATE SCHOOL? <input checked="" type="radio"/> YES    NO <input checked="" type="radio"/>                   |

|  |
|--|
| IF YOU RECEIVE A REFUND, WOULD YOU LIKE DIRECT DEPOSIT? <input checked="" type="radio"/> YES    NO <input checked="" type="radio"/>                            |
| IF YOU RECEIVE A REFUND, WOULD YOU LIKE YOUR REFUND APPLIED TO FOLLOWING TAX YEAR? <input checked="" type="radio"/> YES    NO <input checked="" type="radio"/> |

|           |                |                |                     |
|-----------|----------------|----------------|---------------------|
| BANK NAME | ROUTING NUMBER | ACCOUNT NUMBER | CHECKING or SAVINGS |
|           |                |                |                     |

PLEASE COMPLETE ALL QUESTIONS. IF MORE ROOM IS NEEDED, PLEASE USE THE LAST PAGE OF THE DOCUMENT.

**PERSONAL INFORMATION:**

- YES**      **NO**
- Are you and your spouse both U.S. citizens? **If no, please indicate** \_\_\_\_\_
- Are you or your spouse legally blind? **If yes, please indicate** \_\_\_\_\_
- Did your marital status change during the year? **If yes, please explain** \_\_\_\_\_
- Can you or your spouse be claimed as a dependent by someone else?
- Did your address change during the year?
- If yes, what is the new address** \_\_\_\_\_
- What is the date you moved?** \_\_\_\_\_
- Did you pay or receive alimony during the year? **If yes, please explain** \_\_\_\_\_

**DEPENDENT INFORMATION:**

- YES**      **NO**
- Did you have any changes in dependents this year? **If yes, please explain** \_\_\_\_\_
- Does another person qualify to claim the dependent child/children?
- \*\*A FEE WILL BE CHARGED FOR ALL TAX RETURNS THAT HAVE TO BE AMENDED\*\* INITIALS:** \_\_\_\_\_
- Did you have any childcare expenses during the year?
- If yes, provide the childcare provider's name, address, federal ID number and amount paid:**
- \_\_\_\_\_

**HEALTH CARE INFORMATION:**

- YES**      **NO**
- Did any members of your household have healthcare coverage through the Marketplace?  
**If yes, please provide form 1095-A.**
- Did you make any contributions to an HSA account, other than through your employer?  
**If yes, please provide form 5498-SA.**

**INCOME:**

**Did you receive any of the following?**

**Yes No**

- Wages or Salaries. **If Yes, provide form W-2.**
- Interest Income. **If Yes, provide form 1099-Int.**
- Dividend Income. **If Yes, provide form 1099-Div or Brokerage Consolidated 1099 Statement.**
- IRA, Pension or Annuities. **If Yes, provide form 1099-R.**
- Social Security or Railroad Benefits. **If Yes, provide form SSA-1099 or RRB-1099.**
- NON-IRA Stock Sales. **If Yes, provide form 1099-B or Brokerage Consolidated 1099 Statement.**
- Self-Employment Income. **If Yes, provide form 1099-NEC, 1099-Misc or 1099-K and/or Record of Income & Expenses.**
- Rental Income. **If Yes, provide form 1099-Misc and/or Record of Income & Expenses.**
- S-Corp Partnership or Trust Income. **If Yes, provide form K-1.**
- Unemployment Compensation. **If Yes, provide form 1099-G.**
- Sale of Home or Business. **If Yes, provide Closing/Settlement Statement.**
- Gambling Income and/or Sports Betting. **If Yes, provide form W2-G (this form is available on your online gambling/betting account, commonly found under tax documents. If you had winnings, what were your total losses? \_\_\_\_\_**
- Did you receive (as a reward, award, or payment) or sell, exchange, gift or otherwise dispose of a digital Asset (Crypto) or any financial interest in a digital asset? **If Yes, please explain: \_\_\_\_\_**
- Foreign Bank Accounts or Income? **If Yes, please explain: \_\_\_\_\_**
- Other Income (e.g., lottery, prizes, awards, jury duty, tip income) not mentioned above? **If Yes, please explain: \_\_\_\_\_**

**ADJUSTMENTS TO INCOME:**

**Did you have any of the following:**

**Yes No**

- Student Loan Interest. **If Yes, please provide form 1098-E.**
- IRA Contributions (other than through your employer). **If Yes, please provide form 5498.**
- Did you have any Educator (teacher) Expenses? **If Yes, please provide the total \$ \_\_\_\_\_**
- Did you replace a water heater, furnace, AC or windows? **If Yes, please provide details on the last page.**

- Did you have a credit card, student loan or mortgage debt canceled or forgiven? **If Yes, please provide Form 1099-C or Form 1099-A.**

**ITEMIZED DEDUCTIONS: PLEASE PROVIDE TOTALS ONLY. \*WE DO NOT NEED YOUR RECEIPTS\***  
**MEDICAL EXPENSES MUST EXCEED 7.5% OF YOUR ADJUSTED GROSS INCOME**

**Did you have any of the following:**

**Yes No**

- Out of Pocket Health Insurance Premiums. **If Yes, provide the total paid** \_\_\_\_\_
- Out of Pocket Prescriptions, Medical, Dental Vision Expenses. **If Yes, provide the total paid** \_\_\_\_\_
- Out of Pocket Skilled Care/Nursing Home Facility. **If Yes, provide the total paid** \_\_\_\_\_
- Charitable Donations. **(Non-Cash Donations over \$500 must provide documentation or Form 1098-C).  
If Yes, please provide:**  
**Cash Donation Total:** \_\_\_\_\_  
**NON-Cash Donation Total:** \_\_\_\_\_
- Did you donate to an Indiana College? **If Yes, please provide date, amount and name of college** \_\_\_\_\_
- Real Estate Taxes Paid. **If Yes, provide the total** \_\_\_\_\_
- Excise Taxes Paid (e.g. car license plate tax) **If Yes, please provide the total** \_\_\_\_\_
- Home Mortgage Interest Paid. **If Yes, please provide Form 1098.**

**EDUCATION INFORMATION:**

**Yes No**

- Did you pay tuition expenses that were required for attending college, university or vocational school for yourself, your spouse or a dependent during the year. **If Yes, please provide 1098-T.**
- Have you taken Education Credits in previous years? **If Yes, please provide the years taken** \_\_\_\_\_
- Did you make a contribution to OR receive a distribution from an Education Savings Account or Qualified Tuition Program, such as a 529 Plan, during the year. **If Yes, please provide the Account Number and Amount for each** \_\_\_\_\_
- Did you have any other education expenses not included on the 1098-T (such as book, computer or lab fees). **If Yes, please provide the total** \_\_\_\_\_

**MISCELLANEOUS INFORMATION:**

Yes      No  
     

Did you make any estimated quarterly tax payments. **If Yes, please provide details:**

1st Quarter:

Date Paid \_\_\_\_\_ Federal Paid \$ \_\_\_\_\_ State Paid \$ \_\_\_\_\_

2<sup>nd</sup> Quarter:

Date Paid \_\_\_\_\_ Federal Paid \$ \_\_\_\_\_ State Paid \$ \_\_\_\_\_

3rd Quarter:

Date Paid \_\_\_\_\_ Federal Paid \$ \_\_\_\_\_ State Paid \$ \_\_\_\_\_

4th Quarter:

Date Paid \_\_\_\_\_ Federal Paid \$ \_\_\_\_\_ State Paid \$ \_\_\_\_\_

**EFFECTIVE MARCH 1<sup>ST</sup>:**

If you are dropping off tax documents ON OR AFTER MARCH 1<sup>ST</sup> an extension of time will be filed while we work to complete your tax return. An extension is an extension of time to file. It is not an extension of time to pay. If you think you will owe, or if you typically owe, a payment should be made with the extension to reduce any penalties.

**Please Initial:** \_\_\_\_\_

**A fee of \$20 will be charged for additional copies OR to re-print a tax return.**

Primary Taxpayer Signature: \_\_\_\_\_

Spouse Signature: \_\_\_\_\_

Date: \_\_\_\_\_



