

2023	1040	US	Client Information	1
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Alaska Tax Service Inc.
1106 E NORTHERN LIGHTS BLVD
Anchorage AK 99508
Telephone number: 907-276-3012
Fax number: 907-276-0614
E-mail address: Ruth@alaskatax.net

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2023 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2021 or 2022) ...	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

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Client Information (continued)

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Please add, change or delete information for 2023.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Spouse Contact Information	Home phone.....		
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Taxpayer Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		
Spouse Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		

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2023	1040	US	Dependents	2
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Please add, change or delete information for 2023.

DEPENDENTS

	Dependent	Dependent	
First name.....			<p>Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent</p> <p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			

1040 INCOME TAX RETURN ENGAGEMENT LETTER & PRIVACY NOTIFICATION

This engagement letter confirms the services you have asked our firm to perform and the terms under which we have agreed to prepare your _____ Federal and/or _____ State Income Tax Return(s) and those of your minor children. The IRS imposes penalties on taxpayers and tax return preparers for failure to observe due diligence while preparing Federal Income Tax returns. It is imperative to ensure that all parties understand their respective responsibilities. Please read this letter carefully and in its entirety, and ask questions if you need clarification.

SERVICE FEE

To calculate your IRS refund or liability your tax preparer must manually enter all of your information into our tax software and conduct a full interview to determine the optimal method for handling your tax return. This process requires the preparer to complete all the work necessary to file your return. If you are not satisfied with the results and choose not to have our office file your return, you will be charged a \$50 service fee or 25% of the invoice, whichever is greater, for the work performed.

TAXPAYER RESPONSIBILITIES

It is your responsibility to maintain all necessary documentation to support the data used in preparing your tax return(s). This includes, but is not limited to, auto mileage, travel, entertainment, moving and related expenses, and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask. Due to the stringent nature of the new Internal Revenue Service regulations for tax preparers, we now require that you provide us with mileage logs before any mileage will be entered on a tax return. It is also your responsibility to provide us with all 3rd party information required to prepare your tax return(s). This includes, but is not limited to K-1's, 1099's, 1098's, receipts and similar items. You understand that the tax preparer will generally rely, without further verification, upon this information. Lastly, you agree and understand that it is ultimately your responsibility to carefully examine and approve your completed tax return(s) before it(they) are submitted to the IRS.

SELF-EMPLOYMENT AND SOCIAL SECURITY

When a self-employed taxpayer reduces taxable income through expenses, there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and the potential negative effects on future social security benefits for you, your spouse, and any dependents.

FOREIGN INCOME, ASSETS, AND INTERESTS (can include Off-Shore Time-Shares)

Because the new regulations for reporting foreign income, assets and interests are so complex, we are providing our clients with a separate explanation of them. Please signify your assent to the following by initialing each item; we will not prepare your tax returns without your initials on these items:

_____ I/We have been provided with a copy of the Foreign Income, Assets, and Interests Statement

_____ I/We hereby attest that if there is any possibility that we possess or have some form of interest in or power of attorney over any foreign income source, whether in my/our name or not, that I/we will discuss the item with our tax preparer.

_____ I/We accept that the responsibility for informing the tax preparer that I/we may have foreign income, assets, or interests is mine/ours alone.

_____ I/We understand that Alaska Tax Service will assume no liability for penalties associated with the failure to file or untimely file any tax forms related to the reporting of foreign income, assets, and interests including, but not limited to, TD-F 90-22.1, 8938, 5471, 2555, and 3520.

ALASKA TAX SERVICE RESPONSIBILITIES

We will prepare your tax return(s) specified in this letter along with all of the appropriate forms and schedules based on the information you provide us. This will apply to auto, travel, entertainment, home-office and other related expense deductions taken on, but not limited to, Schedules A, C, D, and E. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.



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PROFESSIONAL JUDGMENT

We will use our professional judgment in preparing your tax returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your tax return. We will adopt whatever position you request on your return as long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

COMMUNICATIONS

In the interest of facilitating our services, communication via facsimile transmission or electronic mail over the Internet may be necessary. These communications may include confidential information. By signing this document, you are authorizing the use of these devices during this engagement. You further acknowledge and agree that e-mail communication might not be completely confidential, and you assume all risks that the medium may present, including but not limited to, hacking, electronic interruption, or interception by persons known or unknown.

RELEASE OF INFORMATION

New privacy laws were established by the IRS effective January 1, 2009. We are prohibited from providing confidential information or copies to anyone other than you without specific, written authorization. You will need to complete our 3rd party release form before we can process your request.

RECORDS

It is our policy to keep records related to this engagement for three years, after which they will be destroyed. All original documentation will be returned to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

PAYMENT

Payment is expected upon completion of your return(s). We accept Visa, MasterCard, debit cards, cash, and checks. Checks that are returned for insufficient funds will be assessed an additional fee of \$30.00. Unpaid accounts will be considered delinquent after thirty (30) days and will be charged a late fee of \$10.00 per month until the account is paid in full. Additional copies of tax returns are \$10.00 per copy.

ADDITIONAL SERVICES

You may request that we perform additional services not contemplated by this engagement letter, such as responding to inquiries or examination by taxing authorities. We will communicate with you regarding the scope and estimated cost of these services. Engagements for additional services will require an amendment to this letter or a separate letter to reflect the obligations of both parties.

I have read the above terms of the engagement letter and agree with the terms of this engagement.

Taxpayer _____ Date _____

Spouse (if married) _____ Date _____

We appreciate the opportunity to serve you. Please date and sign this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement.

FOREIGN INCOME, ASSETS AND INTERESTS STATEMENT

We cannot express strongly enough the seriousness of this issue for our clients who may have foreign income, assets, or interests in any form. The fines simply for failure to file the proper foreign income reporting forms by the tax year in which they are due literally start at \$10,000 per form. The fees, penalties, and interest on the unreported income are assessed on top of that - and the penalties alone are a minimum of 27.5% of the unreported income for each tax year.

The Internal Revenue Service has, to date, collected over \$5,000,000,000 from their very aggressive pursuit of offshore income in just four years. They use a very broad definition of "interest in foreign income" that can include anything from bank accounts, stocks, time-shares, and retirement plans to your parents' bank accounts in a foreign country (if you happen to have a financial power of attorney for them - whether or not it has been exercised) or a relative's account if you go abroad for a length of time and store your money in that. There are literally hundreds of possible types of income. Do not assume that any form of income you possess, store in, or expect to receive from a foreign country is exempt from this scrutiny - disclose it to us and we will review it with you to determine whether or not it needs to be reported on your tax return.

The Internal Revenue Service has begun a Voluntary Disclosure Program for taxpayers who have failed to report their offshore income, whether deliberately or not. We have worked with taxpayers going through this program already and we encourage our clients who did not report foreign income to sign up for it as the civil penalties (referenced above) for those in it are far less than those who did not join it. Failure to report foreign income can also result in criminal charges for income tax evasion, filing a false tax return, or failure to file a tax return. The Internal Revenue Service has indicated that it will more aggressively pursue criminal action against taxpayers with unreported offshore income who did not join their Voluntary Disclosure Program than those who did.

Taxpayers are required to report on all world-wide income including, but not limited to, wages, self-employment earnings, interest, dividends, annuities, rental income, pensions, scholarships, and sales of assets. Taxpayers and entities to which they belong (including corporations, partnerships, trusts, and estates) that have a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts in a foreign country whose aggregate value exceeds \$10,000 in any tax year must report the relationship. This includes taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if they are not in the taxpayer's name. Failure to disclose these accounts to the IRS may result in substantial civil and/or criminal penalties. The form required to report this relationship, TD-F-90-22, is due on June 30th of each tax year.

Taxpayers are required to report holding of foreign financial assets with an aggregate value exceeding \$50,000 for all tax years beginning after March 18, 2010. The definition of foreign financial assets is also broad and includes, but is not limited to, bank accounts, stocks, partnership interests, mutual funds, investment accounts, foreign-issued life insurance or annuity contract with a cash value, hedge funds, equity funds, and interest in foreign property held by a foreign business entity. The form required to report these assets, Form 8938, is due on the filing date for the tax return (including extensions).

In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); or U.S. transferor of property to a foreign corporation (Form 926). There are additional forms which may need filing depending on your circumstances.

Again, we strongly encourage you to discuss any possible foreign income, assets, or interests that you may possess with us.

We assume no liability for penalties associated with the failure to file or untimely filing of any forms regarding foreign income, assets, or interests.

2023	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

PERSONAL INFORMATION

Did your marital status change during the year?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did your address change during the year?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Could you be claimed as a dependent on another person's tax return for \${Y+00}?

DEPENDENTS

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Were there any changes in dependents?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2023?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you have any children under age 19 or full-time students under age 24 at the end of 2023, with interest and dividend income in excess of \$1,250, or total investment income in excess of \$2,500?

HEALTH CARE COVERAGE

<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), If so, please attach.

INCOME

<input type="checkbox"/>	<input type="checkbox"/>
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Did you receive unreported tip income of \$20 or more in any month?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you receive any disability income?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you buy or sell any stocks, bonds or other investment property in \${Y+00}?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Did you have any debts cancelled or forgiven?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Does anyone owe you money which has become uncollectible?

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Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another retirement plan?
<input type="checkbox"/>	<input type="checkbox"/>	EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	ITEMIZED DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2022 taxes to your 2023 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2023 taxes, do you want the excess applied to your 2024 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2024 taxable income and withholdings to be different from 2023?
<input type="checkbox"/>	<input type="checkbox"/>	MISCELLANEOUS
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

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Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information if necessary.

- | YES | NO | MISCELLANEOUS (continued) |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account? |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$17,000, or any gifts to a trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change within the last twelve months? |
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during 2023, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? |

Please enter all pertinent 2023 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2023 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2023 Voucher Amount
Overpayment applied from 2022				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 **Type of Account**

1 = Savings
2 = Checking

2 **Type of Investment**

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	

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Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2023 information.

APPLICATION OF 2023 OVERPAYMENT (7.1)

If you have an overpayment of 2023 taxes, do you want the excess refunded? or applied to 2024 estimate?

Other (please explain): _____

2024 ESTIMATED TAX INFORMATION

Do you expect your 2024 taxable income to be different from 2023? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2024 withholding to be different from 2023? Yes No

If "yes" explain any differences: _____

7.1