

# T & K Accounting

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Believe or not it's time to start gathering information for tax time.

The IRS usually starts accepting returns at the end of January and the state usually follows. We encourage you to get your information to us as soon as possible. Due to the additional time each return takes now and the various deadlines we have to set the following cutoff times:

1. Sub-S Corporations (Form 1120S) and Partnership (Form 1065) returns are due March 15th. Extensions will be filed on returns if information is received after February 15th.

These are flow through returns so if an extension is necessary - it will be necessary to file an individual extension as well.

2. Individual (Form 1040) and C-Corporation (Form 1120) returns are due April 15th. Extensions will be filed on returns if information is received after March 15th.

**These dates are firm.** An extension extends the due date for filing. It does not extend the due date for paying any tax that is due. An extension does not cause an audit. There could be other instances that an extension will need to be filed - that will be determined on a individual basis.

Please bring your signed engagement letter (if joint return need taxpayer and spouse) and all supporting documents, including W-2 and 1099 statements, to your tax-preparation appointment or when you drop off your information. Please include a updated copy of your driver's licenses (if joint return need taxpayer and spouse) with your documentation. We encourage all clients to use our secure client portal to upload and/or download tax information and communicate with your preparer. Please contact our receptionist (Alison) to walk you through the setup. If you received the link for the portal last year you should still have access this year, again if you need assistance please call Alison.

Please use your checklist of items(enclosed) to gather your information and complete the questionnaire. Not all questions pertain to everyone but we are required to have these for our due diligence. These items helps to make sure the information we receive is as complete as possible. If you are a taxpayer that pays quarterly federal and/or state estimated tax, we will need documentation of these payments showing the dates and amounts paid. Examples would be cancelled checks, printout from IRS or state portals or online receipts.

We appreciate your continued business and confidence in us as your tax professionals. Contact our office at (757)345-6690 if you have any questions or need additional information.

Sincerely,  
Tom & Kelly Lusk

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## Engagement of Preparation of Your 2024 Tax Returns

We will prepare your 2024 federal and state income tax returns. We will depend on you to provide the information we need to prepare and complete accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. Use the Checklist and Questionnaire to help you collect the data required for your return. This will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns.

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 inform you of any material errors, fraud, or other illegal acts we discover. 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 is based on the time required at standard billing rates plus out-of-pocket expenses. **Invoices are due and payable upon presentation.** All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your 2024 tax returns will conclude with the delivery of the completed returns to you. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (757)345-6690.

Accepted By:(Both spouses must sign for preparation of joint returns.)

\_\_\_\_\_  
Taxpayer Date

\_\_\_\_\_  
Spouse Date

## 2024 Tax Organizer Personal Information

### Personal Information

Name		SSN	Has IP PIN	Date of Birth
Taxpayer				
Spouse				
Name of person to whom all information should be addressed, if not the taxpayer				
Street address, city, state, and ZIP				
Occupation		Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				
Taxpayer email				
Spouse email				

#### Filing status at the end of 2024

- Single   
  Married   
  Widowed - If widowed and your spouse died after December 31, 2022, enter the date of death \_\_\_\_\_
- Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2024? \_\_\_\_\_

Yes    No

- Are you or your spouse blind?  
  Are you or your spouse disabled?  
  Are you or your spouse a full-time student?  
  Do you or your spouse want to designate \$3 to go to the Presidential Election Campaign Fund?  
  At any time during 2024 did you:  
     (a) receive (as a reward, award, or payment for property or service) a digital asset?  
     (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

### Identification Information

#### Taxpayer's type of photo ID

- Driver's license   
  State-issued photo ID

#### Spouse's type of photo ID

- Driver's license   
  State-issued photo ID

Photo ID number \_\_\_\_\_

Photo ID number \_\_\_\_\_

State photo ID was issued \_\_\_\_\_

State photo ID was issued \_\_\_\_\_

Date photo ID was issued \_\_\_\_\_

Date photo ID was issued \_\_\_\_\_

Date photo ID expires \_\_\_\_\_

Date photo ID expires \_\_\_\_\_

### Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals

### Appointment Information

Your 2024 appointment is scheduled for \_\_\_\_\_

### Dependent and Other Information

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

#### Dependent Information

First and Last Name SSN	Has IP PIN	Relationship	Months In Home	Date of Birth	Disabled	Full- time Student	Childcare Expenses

List dependents required to file a return \_\_\_\_\_

#### Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

#### Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2023	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

## Checklist

Name:

SSN:

### Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2024 Income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2023 tax year.

#### General Information and Prior Year Documentation

- Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children. etc.)
- Income tax returns from the prior two years  
If there were losses from business activities in prior years, include prior five years of returns instead of two
- Depreciation schedules from prior years for businesses, rentals, etc.

#### Current Year Income Documentation

- Wage and tax statements (Form W-2)
- Gambling income (Form W2-G)
- IRA distributions, pensions, and annuities (Form 1099-R)
- Dividend income (Form 1099-DIV)
- Interest income (Form 1099-INT)
- Miscellaneous income (Form 1099-MISC)
- Nonemployee compensation (Form 1099-NEC)
- Unemployment compensation and other government payments (Form 1099-G)
- Credit card, debit card, and third-party network transactions (Form 1099-K)
- Reportable payment transactions
- Social Security benefits (Form SSA-1099)
- Railroad retirement benefits (Form RRB-1099)
- Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
  - Basis information for any partnerships and S corporations
- Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- Proceeds from real estate transactions (Form 1099-S)
- Self-employed business income (Schedule C)
- Farm income (Schedule F)
- Farm rental income (Form 4835)
- Income from rental real estates and royalties (Schedule E)

#### Other Income (provide supporting documentation for income received for the following items)

- Sale of assets or property
- Cancellation of debt
- Other income \_\_\_\_\_

#### Payments (provide supporting documentation for payments made for the following items)

- Educator classroom expenses
- Employee business expenses
- Contributions to a Health Savings Account
- Expenses related to work relocation with the military
- Alimony
- Student loan interest
- Refunded student loan interest payments
- Student loan forgiveness
- Tuition and fees for higher education
- Expenses related to child or dependent care
- Contributions to a Retirement Savings Account
- Medical and dental expenses
- Real estate taxes
- Other state and local taxes

### Checklist

Name:

SSN:

**Checklist**

- Mortgage interest
- Investment interest
- Cash contributions
- Noncash contributions (provide organization name)
- Unreimbursed employee expenses
- Investment expenses
- Gambling losses
- Other payments \_\_\_\_\_

## Questionnaire

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Questionnaire**

**Personal Information**

**Yes No**

- Did your marital status change during the year?  
If "Yes," explain. \_\_\_\_\_
- Did your name change during the tax year?  
If "Yes," explain. \_\_\_\_\_
- If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2024?
- Can you or your spouse be claimed as a dependent by someone else?
- Did your address change during the year?
- Were you, your spouse, or any dependents a victim of identity theft?  
If "Yes," explain. \_\_\_\_\_
- Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?  
If "Yes," provide Notice CP01A from the IRS.

**Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)**

**Dependent Information**

**Yes No**

- Did you have any changes in dependents during the year?  
If "Yes," explain. \_\_\_\_\_
- Can another person qualify to claim any of your dependents?
- Did you have any child or dependent care expenses during the year?
- Did you have any adoption expenses during the year?
- Did you have any children under age 18 or a full-time student under age 24 with more than \$2,600 of unearned income?

**Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)**

**Health Care Information**

**Yes No**

- Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?  
If "Yes," provide copies of Form 1095-A.
- Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

**Income, Purchases, Sales, and Debt Information**

**Yes No**

- Did you receive any tips not reported to your employer?
- Did you receive any disability income during the year?
- Did you cash in any U.S. savings bonds during the year?
- Did you start a new business or purchase any rental property during the year?
- Did you sell an existing business, rental property, or other property during the year?
- Did you purchase any business assets or convert any assets to business use?  
If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.
- Did you purchase any gasoline, diesel, or special fuels for off-road business use?
- Did you buy or sell any stocks, bonds, or other investments during the year?
- Did you sell a principal residence during the year?  
If "Yes," provide closing documentation for the purchase and sale of the home.
- Did you have a principal residence or a piece of real property foreclosed on during the year?
- Did you abandon a principal residence or a piece of real property during the year?
- Did you refinance your principal home or second home or take out a home equity loan during the year?  
If "Yes," provide all escrow, closing, and other pertinent documentation and information.
- Did you receive any principal or interest during this year from property sold in prior years?

## Questionnaire

Name:

SSN:

## Questionnaire

- Did you rent out your home or use it for business?
- Did you sell, exchange, or purchase any real estate during the year?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you have any debts canceled or forgiven this year?
- Does anyone owe you money that has become uncollectible?
- Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?  
If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).
- Did you receive income or incur expenses associated with a fantasy sports league?  
If "Yes," provide documentation.
- Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?  
If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
- Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?  
If "Yes," attach Form 1099-K or Form W-2.
- Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?  
If "Yes," provide documentation.
- Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?  
If "Yes," attach Form 1099-K.
- Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?  
If "Yes," provide documentation.
- Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?  
If "Yes," provide documentation.
- Did you receive any other income you have not provided information for with this organizer?  
If "Yes," explain. \_\_\_\_\_

## Itemized Deduction Information

Yes No

- Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
- Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
- Did you receive any state or local income tax refunds from prior years?
- Did you make any major purchases (vehicle, boat, etc.) during the year?
- Did you pay any real estate property taxes or personal taxes during the year?
- Did you pay mortgage interest during the year?
- Did you make cash donations to charity during the year?
- Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
- Did you donate a boat or vehicle during the year?  
If "Yes," attach Form 1098-C.
- Did you have gambling winnings or losses during the year?
- Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
- Did you use your vehicle on the job other than for commuting to work?
- Did you work out of town at any time during the year?

## Retirement Information

Yes No

- Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?



## Questionnaire

Name:

SSN:

## Questionnaire

Did you receive any Social Security benefits during the year?

## 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 (even if classes were attended in another year)?
- Did anyone in your household attend a post-secondary school during the year?
- Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
- Did you pay student loan interest for yourself, your spouse, or your dependents during the year?  
If "Yes," provide the amount of interest that was refunded.
- Did you receive forgiveness on a qualifying federal student loan?

## Foreign Tax Information

Yes No

- Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
- Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?
- Did you have any income from, or pay taxes to, a foreign country?
- Did you receive a Schedule K-3 from a partnership or S corporation?
- Did you have ownership in a foreign corporation at any time during the year?
- Did you own property in a foreign country?

## Refund, Withholding, and Estimated Tax Information

Yes No

- If you have an overpayment of 2024 taxes, do you want the refund applied to your 2025 estimated taxes?
- Did you make any estimated payments toward your 2024 taxes?
- Did you apply an overpayment of your 2023 taxes to your 2024 estimated taxes?
- Do you want to have any refund or balance due directly deposited or withdrawn?  
If "Yes," provide a canceled checking or savings slip.
- Do you anticipate your income or withholdings to be different for 2025?

## Miscellaneous Information

Yes No

- Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset?
- Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?  
If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.
- Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- Did you make gifts to any one person in excess of \$18,000 during the year?  
Yes No  
  If "Yes," are you splitting the gift with your spouse?
- Did you incur moving expenses with the military during the year?
- Did you make any energy-efficient improvements to your main home during the year?
- Are you a business owner who paid health insurance premiums for your employees during the year?
- Did you receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the year?  
Yes No  
  If "Yes," was Form 8300, Report of Cash Payment over \$10,000 Received in Trade or Business, filed?

### Questionnaire

Name:

SSN:

**Questionnaire**

- Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
- Did you make any purchases subject to use tax during the year?  
If "Yes," provide details.
- Did you receive any notices from the IRS or state taxing authority?  
If "Yes," explain. \_\_\_\_\_
- May the IRS discuss your tax return with your preparer?
- Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

**Preparer Notes**