Telephone: 410-879-3331
Facsimile: 410-838-1311
24 E. Pennsylvania Avenue
Bel Air, Maryland 21014
E-mail: taxinfo@davidcbryantcpa.com
Web: www.davidcbryantcpa.com

DAVID C. BRYANT CERTIFIED PUBLIC ACCOUNTANT

2023 TAX SEASON NEWSLETTER

Hello and Happy New Year! If you haven't done so recently, please visit our website (link above), to find useful tax documents and important information for this tax season. Enclosed, you will find an "Individual Interview" form, engagement letter to be signed, and a customized document checklist. Please note, the "Individual Interview" has changed, and it is *required,* we cannot complete your return without it. Additionally, we are asking that all documents are provided to us by March 15th, or we cannot guarantee that your return will be completed by the filing deadline.

Other important notes for this tax season:

- Please check with any dependents as to their filing status on their own tax returns. We will need to know how they filed and if they claimed themselves.
- If requested, we can complete married filing joint versus married filing separate comparisons; however, this typically takes more time than a standard tax return and your bill will reflect this.
- We have new security procedures to protect client information. You will now be required to verify your identity when calling the office.
- Our billing rates have slightly increased from $225 an hour to $250 an hour due to our new technology and security needs, as well as general business overhead costs. Also, as a reminder, payment is due at the time services are rendered.

Drop Off & Pick Up Methods

The three main methods we recommend for getting your tax documents to us are by uploading as a PDF to the online portal, dropping them off in either office, or mailing them to our Bel Air office. Our online portal and dropping off options are the most secure. We recommend that you do NOT email any tax documents. Additionally, we cannot accept photos of documents. If you need to scan a document with your phone or tablet, please utilize a scanning software/app such as Adobe Scan (see our website for further details).

When your tax return is completed, a staff member will call to notify you. At that time, you can choose a pickup method (portal, in-office, mail). Signature pages can be completed via e-sign and a PDF copy of your tax return, along with any accompanying documents, can be uploaded to your portal. Your invoice can be emailed to you and paid online. If you feel you need to speak with someone to review your return, we have 15-minute appointments available.

We appreciate your continued support and entrusting us with your tax returns each year! We look forward to seeing you and hope the above information was helpful. As always, if you have any questions, please feel free to reach out.

Sincerely,

David C Bryant

David C. Bryant

	Main Office	Satellite Office
Address:	24 E Pennsylvania Ave Bel Air, MD 21014	34 N Parke St Aberdeen, MD 21001
Tax Season Hours: *February 5th – April 15th*	Monday & Wednesday 8:30 AM to 7:30 PM Tuesday, Thursday & Friday 8:30 AM to 5 PM Saturday 8:30 AM to 2:30 PM	Tuesday & Thursday 8:30 AM to 6:30 PM Saturday 8:30 AM to 2:30 PM

Name(s):	**Phone Number(s):**
Occupation(s):	**Email Address:**
Home/Mailing Address:	

DAVID C. BRYANT, CPA - INDIVIDUAL INTERVIEW - 2023 INCOME TAX RETURN

Yes	No	Question / Response
		Did you receive an identity protection PIN (IP PIN) from the IRS for the 2023 tax year? ***If YES, please provide the letter that contains the PIN. *Your 2022 PIN will NOT work.***
		Have you received a new state ID/driver's license since filing last year's tax return? ***If YES, please provide.***
		Has your filing status changed? ***If YES, please select a box below:*** ☐ Married (Date: ____________) ☐ Divorced (Date: ____________) ☐ Taxpayer Death (Date: ____________) ☐ Spouse Death (Date: ____________)
		Did you move in 2023? ***If YES, please provide the date your address changed:*** _______________
		Did you purchase/sell/refinance a house in 2023? ***If YES, please provide your closing disclosure(s). *We will need the disclosure for the SALE of your previous home AND the disclosure for the PURCHASE of your new home.***
		If you have a home equity loan or line of credit, was it used to **buy** or **improve** a 1st or 2nd residence? ***If NO, what was it used for?*** ☐ consolidate debt ☐ buy car/boat ☐ other: ____________________
		Did you purchase insurance through the Health Insurance Marketplace at any time in 2023? ***If YES, please provide 1095-A.***
		Did you make any estimated tax payments? ***If YES, please see 2nd page.***
		Did you pay or receive alimony? ***If YES, date of divorce:*** _______________
		Have you had any debts cancelled or reduced? ***If YES, we will need a 1099-C.***
		➢ Was it part of bankruptcy? ***If YES, we will need the bankruptcy documents***.
		Did you contribute to an IRA, *other than through your employer*? ***If YES, complete below:*** **Taxpayer** ☐ ***Traditional*** *(Amount: __________)* ☐ ***Roth*** *(Amount: __________)* **Spouse** ☐ ***Traditional*** *(Amount: __________)* ☐ ***Roth*** *(Amount: __________)*
		Did you take a distribution from an IRA, 401K, or 403B? ***If YES, mark which and how many accounts:*** ☐ IRA _____ ☐ 401K _____ ☐ 403B _____
		➢ Was any part of this distribution paid *directly* to a charity?
		Did you buy or sell stock?
		Did you buy or sell company stock in 2023 from an employer that you work or worked for?
		Did you contribute to a Health Savings Account *(not flex spending)*?
		Did you receive distributions from a Health Savings Account *(not flex spending)*? ***If YES, was all money used for medical expenses?*** _______________
		Do you pay for long term health care (not health insurance; only long-term care)? ***If YES, please provide amounts.***
		Are you an active member of the Armed Forces or Reservist?
		Did you receive a military pension?
		Do you have a financial interest in or signature authority over any foreign financial accounts?
		Did you **BUY**, **SELL**, **RECEIVE**, or **SEND** cryptocurrency in 2023? ***Please circle all that apply. If anything is circled, please provide us with more information regarding the transactions.***
		Did you start a new business during 2023?
		Did you purchase rental property during 2023? ***If YES, see question below.***
		Do you own rental property? ***If YES, please visit the 2023 Tax Year section of our website for the required questionnaire.***

		Did you sell an existing business, rental, or other property during 2023?
		Did you purchase a new or used plug-in electric vehicle in 2023? ***If YES, please provide the buyer's agreement.***
		Did you make an energy efficient improvement to your home in 2023? ***If YES, please provide documentation. *Please visit the 2023 Tax Year section of our website for general examples.***
		Did you gift anyone $17,000 or more in dollars or property? ***If YES, a gift tax return is needed.***
		Was there a change in your dependents? ***If YES, please select a box below:*** ☐ **Add Dependent** Name: ____________ Date of Birth: ____________ SSN: ____________ ☐ **Remove Dependent** Name: ____________ Reason for Removal: ____________
		Do you have a child, age 17-23, whom is a student and had lived with you for ***over*** half the year (whether away at college or not) **OR** a non-child relative that you supported?
		Did you pay childcare costs for a dependent child under age 13 so you could work? ***If YES, please see below.***
		Did you or your child go to college full time (6 credits) for at least one semester? ***If YES, please provide tuition (1098-T), room, board, supplies, etc. and mark which year of college below:*** ☐ ***Freshman*** ☐ ***Sophomore*** ☐ ***Junior*** ☐ ***Senior***
		Did you make any contributions to an education savings or 529 plan account?
		Were distributions from a 529 plan used to pay for your child's tuition, room, board, etc.? ***If YES, please provide 1099-Q.***

- ***IF YES TO EITHER QUESTION BELOW:*** *please provide a voided check or write your bank name, routing, and full account number here:* ______________________________
- ***If the requested bank information above is NOT provided and you receive a refund, it will be sent to you as a check via mail.***

		If you receive a refund, would you like it to be direct deposited?
		If you owe money, would you like it to be directly withdrawn?

Estimated Tax Payment Information

Date of Payment	*Amount*	*Paid to (Fed/State/Local)*	*Date of Payment*	*Amount*	*Paid to (Fed/State/Local)*

Childcare Information

Child's Name	*Provider Name*	*Address*	*EIN*	*Cost*

NEW CLIENT SECTION

Please provide a copy of your previous year's tax return and complete the information below.

	Name	*Date of Birth*	*Social Security Number*
Taxpayer			
Spouse			
Dependent			
Dependent			

Referred by: ______________________________

By signing below, you verify that all data given to David C. Bryant, CPA, may be used in preparation of your 2023 individual income tax returns.

______________________________ ______________________________

Signature of Interviewee **Date of Interview**

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This letter is to confirm our understanding of the terms of our agreement and outline the nature and extent of services we will provide. Based upon the information you furnish to us, we will prepare your Federal and applicable State income tax returns for 2023. The charges for our services are based on our fee schedule and the complexity of the returns.

We will not audit or verify the data you submit to us, although we may ask you for clarification when necessary. All the information you submit to us will, to the best of your knowledge, be correct and complete and include all other information necessary for the completion of your tax return.

Your returns are subject to review by the taxing authorities. In the event of an examination, we will be available upon request to represent you, or to review the results of any examination. Any other requested services on our part require a separate, signed engagement letter. Billing for these additional services will be at our standard rates.

Please note that any person or entity subject to the jurisdiction of the United States having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding $10,000 in a foreign country, shall report such a relationship. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.

If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. U.S. citizens are required to report worldwide income on their U.S. tax return.

In addition, the Internal Revenue Service requires information reporting if you are an officer, director, or shareholder with respect to certain foreign corporations, foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business, U.S. transferor of property to a foreign corporation and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding $50,000.

By signing below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate forms. We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

You acknowledge that you have reported all 2023 income you received including barter, crypto-currency, consumer-to-consumer activity, cash-based revenues, and all other income whether received in-person, in-kind, or electronically.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, and the required documents to support charitable contributions for three years from the filing date. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at the accountant's office in Harford County, MD, USA, and shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Maryland.

In connection with this engagement, we may communicate with you via email transmission. As emails can be intercepted and read, disclosed, or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability for interception or unintentional disclosure of emails transmitted by us. You agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions.

You have the final responsibility for your income tax returns. Please review them carefully before you sign and mail them. If the above is in accordance with your understanding of the terms and conditions of our agreement, please sign and return a copy of this letter.

Accepted by:

______________________________	______________________________
Client Signature	Client Signature
______________________________	______________________________
Client Printed Name	Client Printed Name

____

Date

____

Preparer Signature

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2023 TAX PREPARATION CHECKLIST FOR NEW CLIENTS

PLEASE BRING ALL OF THE FOLLOWING WITH YOU:

INCOME

1. **SALARY** - ALL COPIES OF W-2 & 1099 FORMS
2. **STOCKS, BONDS, MUTUAL FUNDS** - 1099 FORMS REPORTING ALL STOCK SALES FOR 2023, AS WELL AS PURCHASE DATE, COST & FEES - ALSO, ANY 3922 FORMS REPORTING EMPLOYEE STOCK OPTIONS
3. **OWNERSHIP INTEREST IN S-CORPORATIONS, PARTNERSHIPS, LLCS** - K1 FORMS
4. **GOV'T** - 1099 FORMS REPORTING UNEMPLOYMENT COMPENSATION, STATE TAX REFUNDS & SOCIAL SECURITY BENEFITS
5. **RETIREMENT** - 1099 FORMS FOR ALL RETIREMENT FUND TRANSFERS
6. **BUSINESS & RENTAL** - SUMMARIZED SCHEDULE OF REVENUE & EXPENSES, BEGINNING & ENDING BANK STATEMENTS, RENTAL PROPERTY QUESTIONNAIRE *(The questionnaire is required & a printed copy can be provided, if needed.)*

DEDUCTIONS

1. **HOME & PROPERTY TRANSACTIONS** - SETTLEMENT INFORMATION RELATING TO SALES OR PURCHASES PLUS COST OF ANY IMPROVEMENTS
2. **INTEREST EXPENSES** - 1098 FORMS FOR ALL YEAR-END LENDER LOAN STATEMENTS INCLUDING THOSE REFINANCED OR PAID OFF DURING THE YEAR
3. **REAL ESTATE TAXES PAID** - IF NOT LISTED ON 1098 FORM
4. **IRA CONTRIBUTIONS** - AMOUNTS PAID OR ANTICIPATED TO BE PAID
5. **MEDICAL EXPENSES** - ANY EXPENSES NOT COVERED BY INSURANCE INCLUDING HEALTH INSURANCE PREMIUMS, CO-PAYS, DENTAL OR EYE WORK
6. **CHARITABLE CONTRIBUTIONS** - SCHEDULE OF DONATIONS DETAILING: AMOUNT, ORGANIZATION'S NAME & ADDRESS, DATE CONTRIBUTED, DESCRIPTION OF PROPERTY DONATED
7. **CHILDCARE EXPENSES** - AMOUNT PAID, NAME, ADDRESS, & SOCIAL SECURITY NUMBER/EIN OF ALL CHILDCARE PROVIDERS
8. **STUDENT LOAN INTEREST** - 1098 FORMS DETAILING AMOUNT OF INTEREST PAID IN 2023
9. **EDUCATION CREDITS** - HIGHER EDUCATION EXPENSES PAID INCLUDING TUITION, BOOKS, ROOM & BOARD FOR TAXPAYERS & DEPENDENTS

GENERAL INFORMATION

1. COPY OF DRIVER'S LICENSE OF TAXPAYER & SPOUSE *(we can copy for you)*
2. COPY OF PREVIOUS YEAR TAX RETURN *(federal & state(s))*
3. ANY IRS OR STATE TAX CORRESPONDENCE RECEIVED
4. ANY OTHER DOCUMENTS YOU FEEL MAY BE NEEDED