

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

Main Office
Address: 24 E Pennsylvania Ave
Bel Air, MD 21014

Satellite Office
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

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

<i>Date of Payment</i>	<i>Amount</i>	<i>Paid to (Fed/State/Local)</i>	<i>Date of Payment</i>	<i>Amount</i>	<i>Paid to (Fed/State/Local)</i>

Childcare Information

<i>Child's Name</i>	<i>Provider Name</i>	<i>Address</i>	<i>EIN</i>	<i>Cost</i>

NEW CLIENT SECTION

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

	<i>Name</i>	<i>Date of Birth</i>	<i>Social Security Number</i>
<i>Taxpayer</i>			
<i>Spouse</i>			
<i>Dependent</i>			
<i>Dependent</i>			

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

DAVID C. BRYANT CERTIFIED PUBLIC ACCOUNTANT

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, cryptocurrency, 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

