



Dear Tax Client:

This letter is designed to help you gather information to prepare your 2023 income tax returns.

Like last year, there will be limited in-person meetings during tax season. However, you can schedule an in-person appointment with your tax advisor, for any questions or concerns you may have, from May 1 thru December 15, 2024 by calling the office weekdays from 8 AM to 4 PM.

BANK INFORMATION, YOUR RESPONSIBILITY - If you changed your bank account since January 1, 2023, please provide us with a copy of a “VOID” check so we can update your tax file for direct deposit of your refund or direct withdrawal of your balance due.

FINCEN & NYS FILINGS – Beginning January 1, 2024, all LLCs (businesses, farms, rentals and personal property owned by an LLC) will have to register with the Federal government. The purpose of this law is to promote transparency in the ownership of entities for law enforcement. Our office will register your LLC with FINCEN along with updating your NYSDOS Biennial Statement and e-filing your LLC Filing Fee Payment (Form IT-204-LL) for a separate fee. If you’re interested in this service, please let your tax preparer know when submitting your 2023 tax information.

NYS SECURITY REQUIREMENT - TAXPAYER and SPOUSE (if filing jointly) MUST BRING IN THEIR **CURRENT DRIVER’S LICENSE OR A CLEAR COPY** (Front and Back).

PAYMENT FOR SERVICE – There is no price increase per form in 2023. Your total tax preparation fee depends on which forms are required to be e-filed with the IRS and state(s). Payment is due upon completion of the tax returns by cash, check, credit card, E-Check or Venmo (@rjtax).

DELIVERY OF TAX INFORMATION: You can submit your tax information to us by using: **U. S. Mail** (P.O. Box 2066, Oswego, NY 13126), **Private Carrier** (UPS, FedEx, DHL – 364 East Ave, Oswego, NY 13126), **Fax** (315-342-5100), **Email** (Each preparer has a separate Email address), **Upload from Website Portal** (rjcarusotax.com) or you can drop off.

OFFICE DROP OFF - The drop off window in the office lobby will be accessible **Mon-Thurs: 8am to 7pm; Fri: 8am to 5pm; and Sat: 9am to 2pm**, beginning **Monday, January 29th**. There is also a secure drop box located outside at the west end of the building behind the yellow guard posts next to the portable generator accessible **24 hours a day, 7 days per week**.

PICK-UP AND APPOINTMENTS - Once your tax return(s) are finished, someone from our front office will text or call you for pickup. Please review the return(s) at home upon receipt (ASAP) and if you have a specific question or concern, please contact the office immediately. Your preparer or one of our staff members will contact you directly if there appears to be tax information missing or if there is a question, after an initial review of your tax documents.

TAX DOCUMENTS – Please submit the following tax documents (if received by you) for preparation of your 2023 tax returns:

- A) INCOME DOCUMENTS - W-2** (Wages), **W-2G** (Gambling), **1099-NEC** (Non-Employee Compensation), **1099-MISC** (Rental, Prize Money, Other), **1099-R** (Retirement), **1099-SSA** (Social Security Benefits), **1099-INT** (Interest Income) **1099-DIV** (Dividend Income), **1099-B** (Stock/Mutual Fund Sales – Also include date purchased and purchase amount for each sale), **1099-S** (Real Estate Sales), **1099-A & 1099-C** (Debt Cancellation), **1099-G** (State Refunds & Unemployment Insurance – **For NYS Unemployment Benefits you must download 1099-G from your Online Account**).

- B) DEDUCTION DOCUMENTS - 1098** (Mortgage Interest), **1098-E** (Education Loan Interest), **1098-T** (Tuition Payments), **1095-A** (Marketplace Health Insurance Premiums - **NYS Must Download 1095-A from your Online Account**).

- C) MISC. DOCUMENTS – K-1 Schedule** (From S-Corp, Partnership, Trust or Estate), **Closing Statement** (Purchase or Sale of Real Estate), **Property Tax Bills** (County, School, City, Village, Town), **Donations** (Receipts, Cancelled Checks, Credit Card Statements), **Private Mortgage** (Name, Address, SS#, Amortization Schedule), **Boat or RV as Second Residence** (Bank Name, Address, Federal ID#, Interest Paid – **No 1098** will be issued by Bank), **Gross Revenue and Breakdown of Expenses** (Self-Employed Business, Rental Activities, Farm).

DEPENDENT TAX RETURNS – No Charge, *except* there will be a **\$60.00** minimum fee for: **1)** non-New York State tax returns, **2)** stock or crypto sales requiring Schedule D to be filed, and/or **3)** a small business requiring Schedule C to be filed. Once your child is no longer a dependent, the normal tax preparation fee will be charged.

AMENDED RETURN - \$75.00 minimum, if due to additional information being presented or changes required after original return was E-filed.

ORGANIZER – If you would like our condensed Organizer, it can be downloaded from our website (rjcarusotax.com) or emailed to you by calling the office during normal business hours. If you would like a complete organizer, they will be in your client portal by January 15, 2024 or you can call the office and have it emailed to you by calling the office during normal business hours. There will be a **\$10.00** handling fee if mailed by USPS or private carrier.

Please fill in the information below so we can make sure your software record is up to date.

Address Change in 2023 _____

Taxpayer’s Cell # (____) _____ Taxpayer’s Email _____

Spouse’s Cell # (____) _____ Spouse’s Email _____

Taxpayer’s Job Title _____ Spouse’s Job Title _____

Thank you for allowing us to prepare your 2023 personal income tax return(s).

RJ CARUSO TAX & ACCOUNTING