Jeff Miller EA Inc

PO Box 80185
Raleigh, NC 27623
Jeff@JeffMillerTax.com
Phone: (919)301-0040 | Fax: (919)883-9111

December 31, 2022

Generic

:

Hard to believe... Income tax time is just around the corner! The enclosed packet has been prepared for you in gathering tax information for your 2022 tax return.

New for 2022:

My New Mailing Address. I relocated my residence in September 2022. My new mailing address is PO Box 80185 Raleigh, NC 27623. I will continue in person meetings by appointment only.

Form 1099-K. Payment processors like Venmo, Pay Pal, Etsy, etc. are required to send your business transaction amounts to the IRS & you. Payments between friends and family should not be reported by the processors. The business amounts are reported on 'Self-Employment' Schedule C. You may also deduct the cost of products sold, and other business expenses. You'll pay tax on the net bottom line of profit after deductions. It is important not to ignore this form.

Standard Deduction & Income Rate Brackets. Due to the inflation rate adjustments, the higher standard deduction and income brackets will save taxes compared to last year's brackets.

Providing Your Tax Data. I am flexible in the manner you choose to submit your data: In Person (with mask), US Mail, PDF in Secure Portal, Email, or hand delivery. I am reserving Tuesday and Thursday afternoons to meet at the Lafayette Village conference room. If these times are not convenient, I will do my best to accommodate your schedule. To submit via the portal: secure portal: Please use the guest exchange - upload. https://jeffmiller.securefilepro.com Please choose a method that makes your life less stressful.

New 2022 Pricing for Returns. My minimum pricing for personal 1040 returns with one state for tax year 2022 is $300. There are adders for certain additional schedules.

New Benefits. Audit Protection and on-line DocuSign type e-signatures for personal 1040 2022 tax returns.

I appreciate your trust in my tax practice. Contact me at (919)-301-0040 with questions or concerns. Please sign the engagement letter in this packet and include with your tax data.

How to avoid tax penalties.

Make enough tax deposits by quarter to ensure a refund on your annual 1040 return. Tax deposits are a total of payroll / pension withholdings and estimated tax payments. If you have a refund coming from the IRS— there is no penalty for failing to file your tax return by the deadline, even if you don't ask for an extension. You have up to three years to file and receive your refund without penalty.

Estimated Tax Deposits

The IRS has a "pay as you go" system, which means you're supposed to pay taxes throughout the year as you earn or receive income, rather than sending a big lump sum to the IRS at the end of the year. Your employers send tax withholdings on your behalf each pay period. For the portion of income without withholdings, you NEED to make quarterly tax deposits. Whether you file your tax return on time or file an extension, the tax payments are due by April 15th to avoid penalties.

If at the end of the year you owe more than $1,000 when you calculate your taxes, you could be subject to a penalty. To avoid this, you should make payments throughout the year via tax withholding from your paycheck or estimated tax deposits, or both.

How to remove tax penalties:

The IRS is often willing to remove or abate penalties. There are two common reasons the IRS might consider penalty abatement.

1. Reasonable cause:

If you didn't file on time or pay the tax you owe due to extenuating circumstances, the IRS might agree to waive your penalties. Examples of reasonable cause might include a house fire, natural disaster, illness, or an immediate family member's death.

2. First-time penalty abatement

If you're normally on top of your tax filing responsibilities but just missed the filing deadline or payment due date, the IRS may do you a one-time favor. To qualify, you must have filed all of your tax returns, pay your outstanding balance or set up an installment agreement with the IRS, and have no prior penalties in the past three years.

Sincerely,

Jeff Miller EA

Jeff Miller EA Inc

PO Box 80185
Raleigh, NC 27623
Jeff@JeffMillerTax.com
Phone: (919)301-0040 | Fax: (919)883-9111

December 13, 2022

Generic

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (919)301-0040.

Sincerely,

Jeff Miller EA
Jeff Miller EA Inc

2022 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of birth
Taxpayer	Generic		☐	
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 2022

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died in 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 2022? ______

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 2022 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

Photo ID number ______

State photo ID was issued ______

Date photo ID was issued ______

Date photo ID expires ______

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ______

State photo ID was issued ______

Date photo ID was issued ______

Date photo ID expires ______

Account Information for Deposits and Withdrawals

Name of bank	Bank routing number	Bank account number	Type of account: Checking	Type of account: Savings	Use this account for: Deposits	Use this account for: Withdrawals
			☐	☐	☐	☐
			☐	☐	☐	☐

Appointment Information

Your 2022 appointment is scheduled for ______

Dependent and Other Information

Name: Generic 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 2021						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

Income

Name: Generic SSN:

Wages & Salaries

Provide all copies of Form W-2

TS	Employer name	2022 federal wages

Retirement

Provide all copies of Form 1099-R

TS	Payer name	2022 distribution

☐ Yes ☐ No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?
☐ Yes ☐ No Did you use any of the distributions for disaster relief?

Income

Name: Generic SSN:

Dividend Income

Provide all copies of Form 1099-DIV and other statements that report dividend income.

TSJ	Account number Payer name	2022 ordinary dividends	2022 qualified dividends

Interest Income

Provide all copies of Form 1099-INT, Form 1099-OID, and other statements that report interest income.

TSJ	Account number Payer name	2022 interest

If any interest income listed above is from a seller-financed mortgage, provide the payer's ID number and address

Sale of Capital Assets

Name: Generic SSN:

Sale of Capital Assets (not reported on Form 1099-B)

Provide all brokerage statements

TSJ	Description of property	Date purchased	Date sold	Sales price	Cost

Installment Sale Income

Description of property: ______

Date acquired ______ Date sold ______

	2022	Prior years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

Other Income and Adjustments

Name: Generic SSN:

Other Income

	2022 Taxpayer	2022 Spouse
Social Security Benefits (attach Forms 1099-SSA)		
Railroad Retirement Benefits (attach Forms 1099-RRB)		
State income tax refund (attach Forms 1099-G)		
Alimony received Divorce or separation date ________ Amount		
Unemployment compensation (attach Forms 1099-G)		
Unemployment compensation repaid in 2022		
Gambling winnings (attach Forms W2-G)		
Alaska Permanent Fund		
Jury duty pay		
ABLE distributions		
Scholarships or grants not reported on Form W-2		
Other income: ________		
________		
________		

Adjustments

	2022 Taxpayer	2022 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)		
Contributions made to a Health Savings Account (HSA)		
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents		
Alimony paid Name ________ SSN ________ Divorce or separation date ________		
Name ________ SSN ________ Divorce or separation date ________		
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K		
Contributions made to an Individual Retirement Account (IRA)		
Contributions made to a Roth IRA		
Interest paid on a student loan		
Other adjustments: ________		

Checklist

Name: Generic SSN:

Checklist

This check list is provided to help you gather necessary information for us to prepare your 2022 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2021 tax year.

State and city refunds and other government payments (Form 1099-G)

- ☐ Unemployment compensation

Credit card, debit card, and third party network transactions (Form 1099-K)

- ☐ Reportable payment transactions

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
- ☐ Mortgage interest
- ☐ Investment interest
- ☐ Cash contributions
- ☐ Noncash contributions
- ☐ Unreimbursed employee expenses
- ☐ Investment expenses
- ☐ Gambling losses
- ☐ Other payments ____

Questionnaire

Name: Generic SSN:

Questionnaire

Personal Information

Yes No

☐ ☐ Did your marital status change during the 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 2022?

☐ ☐ 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 childcare expenses during the year?

☐ ☐ Did you have any adoption expenses during the year?

☐ ☐ Did you have any children under age 19 or a full-time student under age 24 with more than $2,300 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 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?

☐ ☐ Did you rent out your home or use it for business?

☐ ☐ Did you sell, exchange, or purchase any real estate during the year?

Questionnaire

Name: Generic SSN:

Questionnaire

- ☐ ☐ 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 hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?
  If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.
- ☐ ☐ Did you receive income or incur expenses associated with a fantasy sport 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 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?
- ☐ ☐ Did you receive any Social Security benefits during the year?

Education Information

Yes No

Questionnaire

Name: Generic SSN:

Questionnaire

- ☐ ☐ 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 own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

- ☐ ☐ If you have an overpayment of 2022 taxes, do you want the refund applied to your 2023 estimated taxes?
- ☐ ☐ Did you make any estimated payments toward your 2022 taxes?
- ☐ ☐ Did you apply an overpayment of your 2021 taxes to your 2022 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 2023?

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, and amount of insurance reimbursements.
- ☐ ☐ Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- ☐ ☐ Did you make gifts to any one person in excess of $16,000 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?
- ☐ ☐ 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?

Schedule A - Itemized Deductions

Name: Generic SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work) . . . . ______

Amount that is for Medicare premiums . . . . ______

Long-term care premiums (you) . . . . ______

Long-term care premiums (your spouse) . . . . ______

Long-term care premiums (dependents) . . . . ______

Mileage driven for medical purposes

Before July 1, 2022 . . . . ______

After June 30, 2022 . . . . ______

Out of pocket medical & dental expenses

Doctor, dental, etc . . . . ______

Prescription medicines . . . . ______

Glasses & contacts . . . . ______

Hearing aids . . . . ______

Medical equipment & supplies . . . . ______

Hospital services . . . . ______

Laboratory services . . . . ______

Nursing services . . . . ______

Other ______ ______

Taxes Paid

State and local income taxes . . . . ______

General sales tax (vehicle, boat, home, etc.) . . . . ______

Real estate taxes . . . . ______

Personal property taxes . . . . ______

Auto registration taxes not deductible for state . . . . ______

Other taxes (list) ______ ______

______ ______

______ ______

Interest Paid

Home mortgage interest paid (attach Form 1098) . . . . . ______

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

Home mortgage interest paid to an individual . . . . ______

Paid to:

Name ______

Address ______

City, State, ZIP ______

SSN or EIN ______

Points not reported on Form 1098 . . . . ______

Investment interest . . . . ______

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	☐	☐	______
Boy or Girl Scouts	☐	☐	______
Goodwill	☐	☐	______
Red Cross	☐	☐	______
Salvation Army	☐	☐	______
United Way	☐	☐	______
Veterans	☐	☐	______
Hospital	☐	☐	______
University	☐	☐	______
Other ______	☐	☐	______

Miles driven for charitable purposes . . . . ______

Other Miscellaneous Deductions

Amortizable bond premiums . . . . ______

Federal estate tax . . . . ______

Gambling losses . . . . ______

Impairment-related work expenses . . . . ______

Claim repayments . . . . ______

Unrecovered pension investments . . . . ______

Loss from other activities from Schedule K-1 . . . . ______

Ordinary loss debt instrument . . . . ______

Excess deduction on termination . . . . ______

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer

Safety equipment, tools, & supplies . . . . . . ______

Uniforms . . . . ______

Protective clothing (shoes, hardhats, glasses, etc.) ______

Dues to professional organizations . . . . ______

Books & subscriptions . . . . ______

Other ______ ______

Union dues . . . . ______

Tax preparation fees . . . . ______

Other nonpersonal expenses related to taxable income

Safe deposit box fees . . . . ______

Investment expenses not entered elsewhere . . ______

Other ______ ______

Home equity interest . . . . ______

Jeff Miller EA Inc

PO Box 80185
Raleigh, NC 27623
Jeff@JeffMillerTax.com
Phone: (919)301-0040 | Fax: (919)883-9111

December 13, 2022

Generic

Subject: Preparation of Your 2022 Tax Returns

Generic:

Thank you for choosing Jeff Miller EA Inc to prepare your 2022 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2022 federal and state income tax returns. We will depend solely on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. We will not be held liable for the misrepresentation of information received. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to efficient preparation of your returns and help minimize the cost of our services. If by chance you did not receive an organizer, please call or email me and I'll provide one for you.

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, of course, inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if you have concerns about such penalties.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. A deposit of 50% of the expected fees are due upon submission of your tax data to Jeff Miller Tax Services. The balances are due and payable upon presentation of paper returns and prior to e-filing your returns. Due to the IRS and state taxing authorities increased use of notices by mail, there could be a service fee by Jeff Miller Tax Service if you request his firm to address the issue(s). The fee will be assessed at normal billing rates.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. 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 return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. Currently, the IRS and state taxing agencies are aggressive in assessing penalties. We assume no liability for any such additional penalties or assessments. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable to you for any damages that occur as a result of ceasing to render services.

Gift tax returns must be filed if you made gifts during 2022 exceeding $15,000 to any individual. The Internal Revenue Service (“IRS”) may assert tax and interest at any time due to any gift not disclosed in a gift tax return. Please contact us if any gifts were made during the year, so that we can assist you in determining whether you are required to file.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of your withholding records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your 2022 tax returns will conclude with the delivery of the completed returns to you (if paper-filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

Please know the possibility of long delays of issuing refunds due to miss matched Stimulus payments (EIP3) and Advanced Child Tax Credit (ACTC). If the data you provide does not match the IRS records, your return will be processed by hand and greatly delayed. If in doubt of your tax data, please use this IRS site to verify your receipts. https://www.irs.gov/payments/your-online-account

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please SIGN this letter in the space indicated and SEND it to us. Joint returns require signatures from both taxpayers.

We appreciate your confidence in us. Please call (919)301-0040 or visit WWW.JeffMillerTax.com if you have questions.

Sincerely,

Jeff Miller EA

Agreed & Accepted By:

Print Name of Taxpayer #1	Signature of Taxpayer #1	Date
Print Name of Taxpayer #2	Signature of Taxpayer #2	Date

Both spouses must sign for preparation of joint returns.

If you choose to use WWW.JeffMillerTax.com,
Click on the Menu then select Secure FTP.
On the right hand side please use the 'GUEST FILE TRANSFER', Click UPLOAD.
The next screen will ask for your name and contact infomation. Please leave any additional information in the message box.
If not using secure portal, please submit with tax documents.

Jeff Miller Tax Services
Phone: (919) 301-0040 Fax: 919-883-9111
Email: Jeff@JeffMillerTax.com

Income

Name: Generic SSN:

Form 1099-MISC Income

Provide all copies of Form 1099-MISC

TS	Payer name	2022 amount

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

TS	Payer name	2022 amount

Schedule C - Profit or Loss from Business

Name: Generic SSN:

General Business Information

TS _____ Professional product or service ____________ Employer ID number ____________

Business name ____________

Business address, city, state, ZIP ____________

Accounting Method: ☐ Cash ☐ Accrual ☐ Other (specify) ____________

☐ This business started or was acquired during 2022.
☐ This business was disposed of during 2022.

Select if this business is for:
☐ Professional gambler
☐ Exempt Notary income
☐ Newspaper delivery and you are under 18 years of age
☐ A clergy

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this business.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	You received a Paycheck Protection Program (PPP) loan for this business.
☐	☐	If 'Yes," was any portion of the loan forgiven?

Income

	2022		2022
Gross receipts or sales		Other income	
Returns & allowances			

Expenses

	2022		2022
Advertising		Repairs & maintenance	
Car & truck expenses		Supplies	
Commissions & fees		Taxes & licenses	
Contract labor		Travel	
Depletion		Total meals	
Employee benefit programs		Utilities	
Insurance (other than health)		Wages	
Interest - mortgage		Family health coverage payments for taxpayer, spouse or dependents	
Interest - other		Other expenses (list)	
Legal & professional services			
Office expenses			
Pension & profit sharing plans			
Rent or lease (vehicles, machinery, & equipment)			
Rent (other business property)			

Cost of Goods Sold

	2022		2022
Inventory at beginning of year		Materials & supplies	
Purchases		Other costs	
Cost of personal use items		Inventory at end of year	
Cost of labor		☐ There was a change in inventory method.	

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: Generic SSN:

General Property Information

TSJ _____
Property description ______

Address, city, state, ZIP ______

Select the property type

- ☐ Single family residence
- ☐ Vacation / short-term rental
- ☐ Land
- ☐ Self-rental
- ☐ Multi-family residence
- ☐ Commercial
- ☐ Royalties
- ☐ Other ______

Number of days property was rented ______ Number of days property was used for personal use ______

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied ______

- ☐ This property was placed in service during 2022.
- ☐ This property was disposed of during 2022.
- ☐ This property is your main home or second home.
- ☐ This property was owned as a qualified joint venture.

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this rental.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?

Income

	2022		2022
Rent income	______	Royalties from oil, gas, mineral, copyright or patent	______

Expenses

	Rental unit expenses	Rental **and** homeowner expenses
Advertising	______	
Auto & travel	______	
Cleaning & maintenance	______	______
Commissions	______	
Insurance	______	______
Legal & professional fees	______	
Management fees	______	
Mortgage interest	______	______
Other interest	______	______
Repairs	______	______
Supplies	______	______
Taxes	______	______
Utilities	______	______
Depletion	______	
Other expenses		
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.