Hickman and Leckrone, PLLC
1248 Freiheit Road
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TAX RETURN PREPARATION REFERENCE GUIDE

DEADLINES

- March 10th, 2025: Completed 2024 Tax Package, along with all your tax documents in our office. If we have not received all your information by this date, you may be subject to additional fees and an extension may need to be filed. The sooner we get your information, the better job we can do for you.

- April 15th, 2025: Tax Return Filing and Payment Deadline.

5 Step Tax Return Process:

Step 1: Submit your completed tax package and all tax documents to us via these methods:

- Your client portal- **MAX OF 3 PDF FILES** (unlimited pages within a pdf), no zip files or pictures accepted.
- Drop off in the office or via drop slot in main door, if you stop by after hours
- Mail in

Step 2: Once your return is ready, you will be notified by your preferred contact method indicated on the tax package you submitted.

Step 3: Review your tax return for accuracy. ***If any changes need to be made, please stop here and reach out to your preparer.***

Step 4: Pay the tax return preparation fee.

Step 5: Sign and return Form 8879 (E-File Authorization Form). ***We will provide you with this form.*** It will need to be signed by both you and your spouse, if applicable and returned to our office.

Once all of the above have been completed, we will E-file your tax return with the IRS.

We will never e-file your tax return unless we receive your signed Form 8879.

Thank you for your trust and confidence in our services, we value your continued patronage. We are looking forward to a great tax season! Like us on Facebook and check out our website to see tax tips and information updates.

HELFPUL LINKS:

- Our website resources tool to help you gather your tax documents www.hh-cpas.com
- Your portal for transmitting documents back and forth https://hickmanleckrone.firmportal.com/login

KEEP FOR YOUR REFERENCE

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AGREEMENT FOR ENGAGEMENT OF INCOME TAX SERVICES

TAXPAYER(S) NAME: ____

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. To ensure an understanding of our mutual responsibilities, we are asking you to confirm the following arrangements.

We will prepare the 2024 Form 1040 US Individual Income Tax Return and the following requested State Income Tax Returns from information which you will furnish to us.

____

We will make no audit of or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets as appropriate to guide you in gathering the necessary information. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions.

This engagement pertains only to the tax year identified above. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. In the event information is requested by any of the parties signing this return, that information will be furnished without obtaining the additional consent of any other party. You have final responsibility for your tax returns. We will provide you with a copy of your tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form and return this to our office before your returns can be filed electronically. In the event that you do not wish to have your tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud, embezzlements, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. We will retain our work papers and a copy of your tax return for your engagement for six years. All of your original records will be returned to you with your tax return. If you should need additional copies of your tax return, we will provide that directly to you for an additional fee**.**

Your returns may be selected for review by the taxing authorities. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement for that specific purpose.

Fees for our services are based on our normal firm rates; you may request an estimate of that fee upon submission of your information. Prepared returns may not be released or electronically filed without full payment. If you fail to pay for our services in full on or before the due date set forth on our invoices, statements or fees, we reserve the right to assess you with a monthly service charge equal to 1% of all fees and disbursements which are past due. This monthly service charge will be billed to you at the beginning of each month in which a late payment occurs. In no event will the service charge be greater than permitted by any applicable law.

Our maximum liability to you arising for any reason relating to services rendered under this letter shall be limited to the amount of fees you paid for these services. In the event of a claim by a third party relating to services under this letter, you will indemnify us from all such claims, liabilities, costs and expenses, except to the extent determined to have resulted from our intentional or deliberate misconduct. If any dispute arises (between/among) the parties hereto, the parties agree first to try in good faith to settle the dispute through non-binding mediation. The costs of mediation shall be shared equally by the parties.

The parties agree that, if any dispute cannot be settled through mediation, the dispute may then be brought before a court of competent jurisdiction, but the matter will ultimately be decided by the court, sitting without a jury. **The parties recognize they have *knowingly and voluntarily* agreed to waive all rights to have any such dispute determined by a jury**, but otherwise retain all rights afforded under the applicable civil justice system.

This agreement also informs you of our privacy policy (our full privacy policy is available on our web page). We value your trust and confidence and want to assure you that we keep information about you secure and confidential. We adhere to the highest level of professional ethical standards and obligations to protect the confidentiality of all client information. We do not disclose any non-public personal information about our clients or former clients to anyone. We restrict access to non-public personal information to those professionals necessary to prepare your income tax return, and maintain physical, electronic and procedural safeguards to protect your non-public information.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so on page 2 of this agreement. If we do not receive the executed copy of this agreement from you, receipt of your tax return data, (and/or organizers for Individuals), will acknowledge your acceptance of the terms of this agreement.

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at *https://www.fincen.gov/boi*. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

Both taxpayer and spouse must sign this agreement. If for any unforeseen reason, a spouse is not able to sign, please read and fill in the area below the signature box.

Accepted by: ______________________________	______________________________
Taxpayer- **PRINT NAME**	Taxpayer-**SIGNATURE**
______________________________	______________________________
Spouse (If Applicable)-**PRINT NAME**	Spouse (If Applicable)-**SIGNATURE**
Date: ______________________________	

"This engagement letter is signed by ______________________ on behalf of her/himself and for and on behalf of
(either taxpayer or spouse name)
______________________________, wife and husband and their marital community with full authority to sign on
(both taxpayer and spouse names)
his/her and their behalf."

Please read through all of the following items to determine which pertain to you or your spouse for 2024.

Completed Tax Package and Forms In House Deadline: March 10th, 2025

Extensions may be filed for files received after this date

We will not be able to start preparing your return until we have the completed tax package in office.

Ways to send us your information:

Your client portal- MAX OF 3 PDF FILES (unlimited pages within each PDF)
Drop slot in the Main Door
In office, Mail or Fax

WHEN YOUR TAX RETURN IS READY, HOW WOULD YOU LIKE TO BE CONTACTED?

Please provide your current contact information and your preferred method of contact.
Unless indicated otherwise, we will contact you via text and email when your return is ready.

Taxpayer Cell Phone: ______________________________ Spouse Cell Phone: ______________________________

Taxpayer Email: __________________________________ Spouse Email: ___________________________________

Preferred Contact Method: ____Text ____Phone Call ____Email

How would you like to receive your Tax Return? (If not checked, default is DocuSign)

_____DOCU SIGN _____PORTAL _____OFFICE PICK UP _____MAIL

FOREIGN ACTIVITY

Yes	No	*Please place an "X" in the correct column.*
		Did you or your spouse receive or sell, exchange, gift or otherwise dispose of any **digital assets or virtual currency** such as Bitcoin, Ethereum, XRP, Litecoin, etc? *A digital asset is any virtual currency of value that functions as a medium of exchange, a unit of account and/or a store of value.* **If yes, indicate which platforms are used:**______________________________
		Did you or your spouse receive any foreign income?
		Did you or your spouse pay any foreign taxes **NOT** reflected on an included Form 1099?
		Did you or your spouse hold any assets (property) in foreign countries? **Initials** _____________
		Did you or your spouse have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? **Initials** _______________
		Did you or your spouse receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or have an interest in any foreign assets or accounts? **Initials** ________________

PERSONAL INFORMATION

Please place an "X" on the following lines and provide further details if any are applicable for your 2024 tax return.

______ Marital Status-Date of change and reason for change:______________________________
______ Address change from 2023 return:______________________________
______ Occupation Title Change: You______________________________ Spouse______________________________
______ State Tax Return(s) Required:______________________________
______ Legally Blind: You______ Spouse_______

DEPENDENTS: ***If you do not have any dependents, skip to "Income Items" and place an "X" here: ______***

Yes No *Please place an "X" in the correct column.*

[ ] [ ] Are there any changes in dependents from the prior year? Were any children born or adopted in 2024?
Indicate to ADD or REMOVE and complete all sections. Additions MUST provide a copy of SS card.

Add Remove	Full Name	SSN	Date of Birth	Relationship

[ ] [ ] Did any of your dependents claim themselves on their own return in 2024? If yes, provide the name of the dependent. Did they earn more than $14,600 on a W-2? ____

[ ] [ ] Did you or your spouse have any childcare expenses in 2024 for children under the age of 13 years old? If yes, provide the name of the child, organization name, federal ID number and expense total.

____

[ ] [ ] Did you or your spouse have any children under age 19 or full-time students under age 24 at the end of 2024, with interest and dividend income in excess of $1,300 or total investment income in excess of $2,600

INCOME ITEMS

Please place an "X" on the following lines and provide further details if any are applicable for your 2024 tax return.

	Tax Form	Description	How many forms did you receive?
______	W-2	Employee Wages	________________
______	1099-INT	Interest Income	________________
______	1099-DIV	Dividend Income	________________
______	Sch K-1	S Corporation, Partnership or Trust Income	________________
______	SSA 1099	Social Security Benefits	________________
______	1099-G	Unemployment Compensation/State Tax Refunds	________________
______	W2-G	Gambling Winnings	________________
______	1099-B	Stock Sale Transactions	________________
______	3921 & 3922	Employer Stock Options	________________
______	1099-R	Retirement Plan Distribution or Rollover	________________
______	1099-Q	Distribution for Qualified Education Programs	________________
______	1099-C	Cancellation of Debt	________________

______ Student loan forgiveness from any federal or state forgiveness programs: Amount: _________________________
Submit forgiveness confirmation paperwork, along with any 1099-C Forms received

______ Installment Sale (Seller Financed) Contracts: Provide closing statement and amortization schedule

______ Disability Income (Non-taxable benefits): List type and amount: ____

______ Income from Legal Proceedings: List type and amount: ____

______ Alimony Received: Divorce Final Date: __________________ Amount: __________________________________
Name of Payor and SSN: ____

______ Jury Duty Pay: Amount received: You____________________________ Spouse_______________________________

______ Prizes and Awards: Type and amount:____

______ Tip Income of more than $20: Amount if not reported to your employer ____________________________________

NEW Reporting Requirements for Businesses

If you own a state registered entity, it is highly likely you will be affected by the Corporate Transparency Act's Beneficial Ownership Information Reporting (BOI) Requirements. This will require you to file an initial report with FinCEN and carries a $591 daily penalty for not adhering to the deadlines. We want to ensure you are aware of these requirements and strongly encourage you to become familiar with them. For more info, please visit our Business Resources tab of our webpage.

NEW IRS ONLINE BUSINESS ACCOUNT

Did you know that you can set up an IRS Online Business Account to view your business tax information online?
Check out here! **If you have multiple entities, you only need ONE account to access them all.*

SELF EMPLOYED, FARM, RENTAL, ROYALTY INCOME ITEMS & NEW BUSINESS ACTIVITIES

If you do not have ANY of the above AND did not start a new business, skip to "Deduction and Expense Items" and place an "X" here: _______

Please place an "X" on the following lines and provide further details if any are applicable for your 2024 tax return.

	Tax Form	Description
______	Form 1099-NEC	Nonemployee Compensation
______	Form 1099-MISC	Nonemployee Compensation, Rental Property, Royalty and/or Farm Income
______	Form 1099-PATR	Farm Patronage Dividends

Yes No *Please place an "X" in the correct column.*

If you received any of the above forms, answer the following questions:

☐ ☐ Are you submitting financial statements or the Schedule C, E or F worksheet provided on our Individual Resources tab of our webpage? If yes, indicate which one(s): ________________________________

☐ ☐ Are any of these businesses formed as a Single-Member LLC?
If yes, indicate which one(s): ____

☐ ☐ Was your home rented out or used regularly and exclusively for a business? If yes, provide name of business, total square footage of the entire home & square footage of the office space: ____________________________

____

NEW BUSINESS ACTIVITIES:

Please place an "X" on the following lines and provide further details if any are applicable for your 2024 tax return.

Description **Details**

______ Started a business: ____

______ Started a farm: ____

______ Purchased rental property: ____________Commercial Property ____________Residential Property

______ Purchased royalty property: ____

______ Acquired an interest in a Pass Thru Entity: ___________S Corporation ___________Partnership ___________Trust

______ Purchased business assets: Provide details on financials or Schedule C, E or F worksheets

______ Disposed of business assets: Provide details on financials or Schedule C, E or F worksheets

DEDUCTION AND EXPENSE ITEMS

Please place an "X" on the following lines and provide further details if any are applicable for your 2024 tax return.

	Tax Form	Description	How many forms did you receive?
______	Form 1098	Mortgage Interest Statement	________________
______	Form 1098-T	Tuition Statement	________________
______	Form 1098-E	Student Loan Interest	________________

DEDUCTION AND EXPENSE ITEMS cont'd

Please place an "X" on the following lines and provide further details if any are applicable for your 2024 tax return.

______ Form 1095-A* Health Insurance Coverage thru Marketplace ________________

To receive the health insurance credit, attach all forms. The IRS will not process your return if this form is not reported. The 1095-A Form is not the same as the 1095-B or 1095-C Forms. Please do not place an X here if you received B or C Forms.

Description and Details

______ Expenses paid as an EDUCATOR (Elementary or Secondary) You: $________________ Spouse: $_________________

The max deduction is $300 per person.

______ Books and Supplies Paid as a STUDENT or for your STUDENT Dependent: Paid For: ___________________________

Books $_____________________ Supplies $_____________________

______ Scholarships and/or Fellowships received: Description and amount: _______________________________________

______ Household employees: Forms Filed:____

______ Alimony Paid: Divorce Final Date: ______________________ Amount: ___________________________________

Name of Payee and SSN: ____

______ Adoption Expenses: Amount: ____

______ Moving expenses due to a permanent change of station for **Armed Forces**: List # of miles

Old home to new work ____________ Old home to old work _____________ Old home to new home ___________

Please provide dates and amounts. ____

PURCHASES, SALES AND DEBT

Yes No *Please place an "X" in the correct column.*

Yes	No	
		Did you or your spouse sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2025?
		Did you or your spouse purchase, sell or refinance (no cash out) your principal home or second home? **If yes, please circle which applies and provide the HUD/Closing Statement from the sale and/or purchase of home(s) and Form 1099-S if received.**
		Do you have a home equity loan or a cash out refinance? ***If yes, did you or are you planning on using 100% of the funds to build or improve your main home?*** Details: ______________________________
		Did you or your spouse purchase a home in 2024 while you were overseas on official extended duty?
		Did you or your spouse receive a new homebuyer credit on your 2008 income tax return?
		Did you or your spouse make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? If yes, please attach receipts.
		Did you or your spouse purchase a clean energy (electric) vehicle? If yes, provide paperwork.
		Does anyone owe you money which has become uncollectible?

If yes, please provide the amount and how the debt became uncollectible. ___________________________________

____

____

RETIREMENT PLANS: ***If you did not make any retirement contributions, skip to "Itemized Deductions" and place an "X" here: ______***

Yes No *Please place an "X" in the correct column.*

Please skip the following question if you ONLY made retirement plan contributions through your employer. If you made retirement plan contributions outside of your employer's offered plan, please check off the type of plan and the amount contributed by each you and your spouse.

☐ ☐ Did you or your spouse already contribute or plan to contribute to a retirement plan? If yes, indicate which type of plan. You may be able to contribute thru 4/15/2025 for the 2024 tax year for both IRA's and SEP plans.

Type of Plan:	Taxpayer	Spouse
_____ 401(k) ***NOT from your W2**	$__________________	$______________________
_____ Traditional IRA (Pre-tax)	$__________________	$______________________
_____ SEP	$__________________	$______________________
_____ SIMPLE	$__________________	$______________________
_____ ROTH IRA (Post-tax)	$__________________	$______________________

☐ ☐ Did you or your spouse convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2024?
If yes, have you ever made any nondeductible contributions to those plans? This includes 2024 and all previous years:
List type of plan & amount: ____

ITEMIZED DEDUCTIONS: ***If you are NOT itemizing & you are taking the standard deduction, skip to "Estimated Taxes" and place an "X" here: ______***

Yes No *Please place an "X" in the correct column.*

☐ ☐ Did you or your spouse pay any out of pocket medical expenses, **not including any health insurance premiums?**
If yes, how much? ____

☐ ☐ Did you or your spouse pay any health insurance premiums **directly to an insurance company and not through an employer plan that was deducted from your paycheck?** If yes, how much? ______________________

Description and Details

______ Long term care insurance premiums paid: You________________________ Spouse_________________________
______ Medical miles driven: Amount ____
______ Cash Gifts to charity: Amount: ____
______ Non-Cash Gifts to Charity, if over $500, please provide details:
Type of Items:____
Original Cost: _________________________________ Total Value:____
______ Charitable miles driven: # of Miles: ____

☐ ☐ Did you or your spouse pay property taxes, **not included on your 1098 Form?**
If yes, how much was paid in 2024? ____

☐ ☐ Did you or your spouse incur a loss because of damaged or stolen personal property? If yes, please provide date, description of property, and fair market value. ____

☐ ☐ Were you reimbursed by your insurance company for the above property in an amount greater than the fair market value? If yes, how much was the total reimbursement? ____________________________________

☐ ☐ Did you or your spouse pay sales tax from the purchase of a car, boat, tractor, or major home improvements?
If yes, indicate which purchase and how much? ____

ESTIMATED TAXES

Yes No *Please place an "X" in the correct column.*

VERY IMPORTANT
Inaccuracies will slow down the processing, in addition to changes made to your refund or tax due.

☐ ☐ Did you or your spouse make estimated tax payments for the 2024 tax year?
If yes, please provide the date and amount for each payment below.
Date: ______________________________ Amount: ______________________________
Date: ______________________________ Amount: ______________________________
Date: ______________________________ Amount: ______________________________
Date: ______________________________ Amount: ______________________________

☐ ☐ Did you or your spouse apply an overpayment of 2023 taxes to your 2024 estimated tax **(instead of being refunded)?** If yes, how much was the overpayment?______________________________

☐ ☐ If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax **(instead of being refunded)? If you have an unpaid tax liability, be aware the IRS may apply the refund to the outstanding tax due and not the tax year indicated.**

☐ ☐ If you owe taxes for 2024, do you anticipate needing an installment agreement filed with the tax return?

☐ ☐ Do you have an existing installment agreement with the IRS?
If yes, please list years:______________________________

☐ ☐ Do you expect your 2025 taxable income and withholdings to be different from 2024?
If yes, would you like tax planning services? ______________________________

MISCELLANEOUS

Yes No *Please place an "X" in the correct column.*

☐ ☐ Would you like us to file an extension on your behalf if all of your information is not in our office by March 10th?

☐ ☐ We are required to electronically file (e-file) your tax return. Do you have a reason to opt out of e-filing?
If yes: ______________________________

☐ ☐ May the IRS discuss your tax return with your preparer?

☐ ☐ Do we have permission to contact your investment broker to receive financial information pertaining to income items to be reported on your return? If yes, provide contact information:______________________________
____

☐ ☐ Did you or your spouse ***make*** any gifts of $18,000 or more to any one person or to a trust?

☐ ☐ Did you or your spouse ***receive*** any gifts of $18,000 or more from one person or from a trust?

☐ ☐ Were you notified or audited by either the Internal Revenue Services or the State taxing agency?
If so, please explain: ______________________________
____

☐ ☐ Did you or your spouse have a medical savings account(MSA), a health savings account(HSA), a Medicare + Choice MSA or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder?

☐ ☐ Do you or your spouse plan to contribute to an Archer MSA or HSA for the 2024 tax year by 4/15/2025?
If yes, provide amount and type of account. ______________________________

☐ ☐ Were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

MISCELLANEOUS cont'd

Yes No *Please place an "X" in the correct column.*

Yes	No	
		Did you or your spouse receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?
		Did you or your spouse cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
		Did you or your spouse participate in any bartering transactions, including the use of virtual currency/digital assets?
		Do you want to allocate $3 to the Presidential Election Campaign Fund? You __________ Spouse __________
		Did you, your spouse or any of your dependents receive an identity protection personal identification number (IP PIN) from the IRS during 2024? If yes, provide a copy of the IRS notice.

IRS Online Individual Taxpayer Account

Did you know that you can set up an IRS Online Individual Account to view your tax information online, such as IRS notices, tax transcripts, balances, payments and more? Check out the link below to learn how!
https://www.irs.gov/payments/your-online-account

DIRECT DEPOSIT & BANK INFO

Yes	No	
		Do you want to directly deposit any refunds? **If yes, please provide your banking information below.** If your banking information hasn't changed from last year, we will use the account you provided for your 2023 refund.
		Do you want to pay any tax liability via ACH from your bank account when your return is filed? **If yes, provide the max amount $________________ and account it should be deducted from below. If the total taxes owed exceed this amount, we will discuss with you before proceeding with this option.**
		Did your bank account information change within the last twelve months? If yes, and you want your refund directly deposited or your tax liability taken out of your account, **provide the correct account information below.**

Bank Name ____

Routing # _______________________________ Account # ____________________________________

As we have questions, we will contact you. If you have any questions, concerns or would like to discuss your return prior to or after preparation, please indicate below.

SIGNATURES

Taxpayer:____

Spouse:____