



McMANUS, DOSEN & CO.
Certified Public Accountants

DEAR CLIENT:

As in the past, this is our end-of-the-year letter to assist you with gathering the information needed to prepare your **2023** income tax return.

If you would like to receive your personal **2023** organizer, we're happy to provide one. Just give our office a call or email us at 1040@mcmanusdosen.com with your request. You may also visit our website at www.mcmanusdosen.com click on *Info Center* then *Client Organizer*. This is a generic fill-in and print form using Adobe Acrobat. You can include it when sending us your information.

The earlier you are able to get your data in the better, however your tax information needs to be sent into our office **prior to April 1st** in order for us to guarantee completion by April 15th. At a minimum we will need the following information:

- **If you moved in 2023, please provide your new address**
- **A copy of your valid driver's license or state ID (if changes made during 2023)**
- Forms W-2 for wages, salaries, and tips
- All Forms 1099 for interest, dividends, retirement, non-employee and miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedules K-1 from partnerships, S corporations, estates and trusts
- All Forms 1095-A for the advance payment of the Premium Tax Credit for lower cost health care coverage under healthcare.gov
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C)
- Copies of closing statements regarding the sale or purchase of real property
- Any tax notices sent you by the IRS or other taxing authority

If you are unable to file by April 15th, we will automatically extend your return for you, however, the IRS requires payment of a good faith estimate of the amount due by April 15th with the extension form. If an extension payment appears to be necessary we will send the extension form to you to file with the payment.

IRS regulations require paid tax preparers to file their client's returns electronically. We will comply with this requirement. The benefits of e-filing include a secure way to file tax returns and it provides proof that the IRS has accepted your return for processing.

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We pride ourselves on being creative for our clients and having them pay the least possible tax legally allowed. We anticipate serving you in the same way. We will use professional judgment in resolving questions where the tax law is unclear or when conflicts exist between taxing authorities, interpretations of the law, and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

It is important to remember, however, that you represent that the information you are supplying to us is accurate and complete to the best of your knowledge. We will not verify the information you give us; however, we may ask for additional clarification of some items. We will not retain the information that you give us. It is your responsibility to do so as it may be needed in the event of an IRS examination. Keep in mind that federal law imposes substantial penalties when taxpayers understate their taxable income. You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos, computers, and cell phones. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please discuss them with us.

You should also know that if McManus, Dosen & Co. is preparing your tax returns they are being prepared in the United States of America by a U.S. citizen. You may have read that many tax preparers now outsource the preparation of their clients' tax returns to India and other offshore sites. We do not do this. We believe that to do so could compromise the privacy and security of your personal data. It is also bad for the U.S. economy. Accordingly, all tax returns prepared by our Firm are prepared in this country by U.S. citizens – something that we take great pride in. Additionally, our Firm does not sell client information to marketing organizations as some firms do. Your information is private . . . and it stays that way.

We appreciate the opportunity to be your tax accountant. Please don't hesitate to ask any questions or raise any other issues relative to the items included on your tax return. Please also know that we are available to you year round to advise or assist with any financial, tax, or accounting concerns. If any of your friends, neighbors, or business associates would benefit from our services we would welcome the opportunity to work with them and would greatly appreciate your referral.

Finally, we'd like to take this opportunity to wish you and your family a very happy Holiday Season and a prosperous New Year.

Sincerely,

A handwritten signature in blue ink that reads "McManus, Dosen & Co." in a cursive, slightly stylized font.

McMANUS, DOSEN & CO.