

Taxpayer: \_\_\_\_\_  
 SSN \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_ Last Name \_\_\_\_\_ Date of Birth \_\_\_\_\_ Occupation \_\_\_\_\_  
(Exactly as shown on Social Security Card)

Spouse: \_\_\_\_\_  
 SSN \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_ Last Name \_\_\_\_\_ Date of Birth \_\_\_\_\_ Occupation \_\_\_\_\_  
(Exactly as shown on Social Security Card)

Address: \_\_\_\_\_  
 Mailing Address \_\_\_\_\_ Apt. Number \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Cell/Home # \_\_\_\_\_ Work: \_\_\_\_\_ Email: \_\_\_\_\_

This Organizer is provided to help you gather and organize information relating to preparation of your personal income tax return. Where indicated, we have provided additional worksheets and other specialized organizers where you can provide additional important information.

**Please deliver this completed organizer, along with all relevant tax documents to our offices, at least 1 full week before your appointment.**

Have you made an appointment with us yet?  Yes  No If yes, enter date of appointment: \_\_\_\_\_

If you don't have an appointment, do you want one?  Yes  No

- If **yes**, you can make your appointment at [www.pnwtax.com](http://www.pnwtax.com) by clicking on the "Appointments" tab. You can also call our offices to schedule over the phone.
- If **no**, our staff will create a "Tax Return Due Date" appointment in our system. You will receive an email telling you the date your preparer will contact you to finalize your return.

**Filing Information Please answer "Yes" or "No" to ALL of the following questions.**

	Yes	No
Is your MAILING address correct as shown above?	<input type="checkbox"/>	<input type="checkbox"/>
Do you want PNW Tax to submit extension of time to file for you? If yes, complete our <a href="#">Extension Organizer</a> .	<input type="checkbox"/>	<input type="checkbox"/>
Do you wish to designate \$3 to the Presidential Election Campaign Fund? <i>(Your answer will not affect your refund)</i>	<input type="checkbox"/>	<input type="checkbox"/>
At any time during 2023, did you receive, sell, send, exchange, or otherwise acquire any financial interest in <b>virtual currency</b> ? If yes, please provide a spreadsheet, in <b>Excel or csv format</b> , which details each sale. <b>Information needed for each sale includes: purchase date, purchase price, sales date, sales price</b>	<input type="checkbox"/>	<input type="checkbox"/>
Do the <b>name(s) on your Social Security Card(s)</b> exactly match the names on this form?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have <b>income from more than one state</b> ? If yes, describe.	<input type="checkbox"/>	<input type="checkbox"/>
Did you <b>move to a new state</b> ? If yes, provide date of move: From (city & state): _____ To (city & state): _____	<input type="checkbox"/>	<input type="checkbox"/>
Do you want Pacific Northwest Tax Service to <b>prepare your state tax</b> return(s)? If yes, indicate the state(s) you want prepared: <input type="checkbox"/> OR <input type="checkbox"/> CA <input type="checkbox"/> Other _____	<input type="checkbox"/>	<input type="checkbox"/>
Do you want to donate part of your <b>state refund</b> to charity? If yes, how much?	<input type="checkbox"/>	<input type="checkbox"/>
Did you and your dependents reside <b>inside of the USA for the entire year</b> ? IF NO, provide other country name and dates of residence.	<input type="checkbox"/>	<input type="checkbox"/>
Do you have <b>income from and/or pay tax to a foreign country</b> ? If yes, complete our <a href="#">Foreign Income or Financial Account Organizer</a> (on our website).	<input type="checkbox"/>	<input type="checkbox"/>
Do you have <b>ownership or control of a foreign bank account/trust/pension/IRA</b> ? If yes, complete the <a href="#">Interest and Dividend Income Worksheet</a> on <b>page 3</b> of this organizer.	<input type="checkbox"/>	<input type="checkbox"/>
Are you <b>the dependent of another person</b> ?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Are you or your dependents blind or disabled</b> ? Describe:	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive <b>self-employment income or work as an independent contractor</b> during the year? If yes, do you want us to prepare <b>local or city business returns</b> ?	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

<b>Dependent Information (For each dependent, provide information as it relates to the current tax year only)</b>							
<b>First Name–Last Name</b> (Exactly as shown on each dependent's Social Security Card)	<b>Social Security Number</b>	<b>Dependent's Relationship to you</b>	<b>Months lived in your home in 2023</b>	<b>Date of Birth</b>	<b>Amount paid for childcare</b>	<b>College Tuition paid</b>	<b>Is the dependent disabled?</b>
							Yes <input type="checkbox"/> No <input type="checkbox"/>
							Yes <input type="checkbox"/> No <input type="checkbox"/>
							Yes <input type="checkbox"/> No <input type="checkbox"/>
							Yes <input type="checkbox"/> No <input type="checkbox"/>
							Yes <input type="checkbox"/> No <input type="checkbox"/>
Does a divorce decree or other document you signed allow another person to claim your child as a dependent? If yes, describe:							Yes <input type="checkbox"/> No <input type="checkbox"/>

**Childcare or Dependent Care Provider Information**

- You may be eligible to claim childcare credits on both your federal and state returns.
- You may claim costs paid for the care of your child under age 13 or a disabled dependent or spouse of any age.
- You may claim costs for sending your child to after school programs and summer camps if these camps serve as childcare to enable you to work, go to school or look for work.
- You must keep proof of your expenses in the form of cancelled checks and receipts.
- Describe the relationship of the provider to your child. For example: None, grandparent, sister, aunt, etc.

<b>Provider Name &amp; relationship to child</b>	<b>SSN/EIN</b>	<b>Childcare Provider Address</b>	<b>\$ Paid</b>

### Questions to determine your filing status

Answer "Yes" or "No" for every question. Provide details where applicable.	Yes	No	Comments
Are you married?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes, did you live with your spouse during the last 6 months of the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did anyone help support you or your household?	<input type="checkbox"/>	<input type="checkbox"/>	
Other than the dependents you already listed on Page 1 of this Organizer; did you pay over 1/2 of the support of any other person?	<input type="checkbox"/>	<input type="checkbox"/>	
Are you a surviving widow(er)? If yes, what was your spouse's date of death?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay to keep up a home for a related person? If yes, name and relationship of the person you provided a home for.	<input type="checkbox"/>	<input type="checkbox"/>	

### Questions to determine if you are entitled to EIC/Child Tax Credit/Other Dependents Credit

Answer "Yes" or "No" to every question. Provide details where applicable.	Yes	No	
Did your child(ren) or grandchild(ren) live with you more than 1/2 yr?	<input type="checkbox"/>	<input type="checkbox"/>	
Did your brother/sister/niece/nephew live with you more than 1/2 yr?	<input type="checkbox"/>	<input type="checkbox"/>	
Did your foster child (placed by agency) live with you more than 1/2 yr?	<input type="checkbox"/>	<input type="checkbox"/>	
Did another person live with you during the year? Were they related?	<input type="checkbox"/>	<input type="checkbox"/>	
Is there anyone else who might be able to claim your child for EIC? If yes, whom?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you and your child(ren) live in the USA more than 1/2 year?	<input type="checkbox"/>	<input type="checkbox"/>	

### Estimated Tax Payments

Complete this worksheet if you made estimated tax payments for 2023

Refund applied to 2023 from 2022 refund	First Quarter payment due APRIL 18	Second Quarter payment due JUNE 15	Third Quarter payment due SEPT 15	Fourth Quarter payment due JAN 16	TOTAL FOR YEAR
<b>Federal \$</b>	\$	\$	\$	\$	\$
<b>State \$</b>	\$	\$	\$	\$	\$

### Extension Information

	Yes	No
Did you, or will you, file an IRS, state or regional government extension for more time to file your 2023 return?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, what is the amount of money you paid to each government agency with your extension?		
\$ _____ IRS	\$ _____ Oregon	\$ _____ TriMet
\$ _____ City of PDX	\$ _____ Metro SHS	\$ _____ Multco PFA
\$ _____ Other (describe)		

## Income Reporting

The following questions relate to sources of income you had for the year. Answer "Yes" or "No" to every income type. Please provide us with copies of ALL income statements.	Yes	No	Comments (Enter the # of income statements)
<b>Wage income</b> (Provide us with W-2s)	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Did you purchase insurance from a Federal or State Marketplace?</b> If yes, you must provide us with <b>Form 1095-A</b> which can be downloaded from your account at <b>healthcare.gov</b> .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Interest income</b> from bank, credit union, installment sale etc. (Complete the <b>Interest &amp; Dividend Income Worksheet</b> below)	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Dividend income</b> (Complete <b>Dividend Income Worksheet</b> below)	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Unemployment income</b> (Provide <b>Form 1099-G</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Pension/Annuity/IRA income</b> (Provide <b>Form 1099-R</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Social Security</b> or Railroad Retirement Income (Provide <b>Form 1099-SSA</b> and/or <b>Form RRB-1099</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Tip income</b> (Provide <b>Form 4070-A</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Self-employment</b> or <b>Form 1099 Misc.</b> or <b>Form-NEC</b> Income (Please complete our <b>Self Employment Organizer</b> on our website)	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Alimony</b> or spousal support income	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Partnership, S-Corp, Trust or Estate income</b> (Provide <b>Form K-1</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Rental property income</b> (Complete our <b>Rental Property Organizer</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Lotto or gambling winnings</b> ( <b>Form W-2G</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Sale of Stock</b> ( <b>Complete Broker Barter Account Worksheet Below</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Sale of home or other property</b> (Provide <b>Form 1099-S</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Cancelled debt</b> or <b>home foreclosure</b> (Provide <b>Form 1099C</b> or <b>1099A</b> )	<input type="checkbox"/>	<input type="checkbox"/>	
SSI, Disability, Child Support, Food Stamps, Welfare, Housing Assistance, or other <b>nontaxable income</b> .	<input type="checkbox"/>	<input type="checkbox"/>	
Did you have <b>any other form of income</b> not listed above?	<input type="checkbox"/>	<input type="checkbox"/>	

## Interest & Dividend Income Worksheet

- Please provide copies of all **1099-INT** and **1099-DIV** statements you received for the year.
- If you are receiving interest payments under a seller financed mortgage, we will need the name, address and SSN of the person making payments to you.
- For each payer of interest or dividends, enter the total payment received.

Did you receive income from an account that belongs to another person? If yes, provide the name, address and SSN of the other person and the amount of income that is their share.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Interest received (List payer banks)	Amount \$	Dividends received (List companies)	Amount \$

## Broker Barter Account (1099-B) Stock/RSU/ESPP sale

Yes	No
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Provide a separate **1099-B** for each brokerage account. Note: Not all **1099-Bs** are mailed, you may need to log into your account online to download year-end **1099-B** tax documents.

Did you sell any stocks, bonds, or other property (such as real estate)? If yes, how many accounts do you have? Include **Form 1099-B** for each stock account. Include **Form 1099-S** for each real estate sale.

<input type="checkbox"/>	<input type="checkbox"/>
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Did you sell **RSU**, **Stock Option**, or **ESPP** shares? If yes, we will need **basis adjustment (supplemental statement) documentation** that shows how much income from the sale was reported on your W-2. These documents are usually provided by the brokerage firm used by your employer to issue and sell employee stock plan shares and may be downloadable from the tax documents section of your employee brokerage account.

<input type="checkbox"/>	<input type="checkbox"/>
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## Deductions and credits you may qualify for

Answer "Yes" or "No" or enter N/A. Provide information, statements or receipts as applicable.	Yes	No	Comments
Are you a <b>K-12 teacher or educator</b> ? If yes, how much did you spend on school supplies?	<input type="checkbox"/>	<input type="checkbox"/>	
If you are a <b>Military Reservist</b> , did you incur expenses traveling to reserve camp? If so, provide details of commute and lodging expenses. <i>(Please complete <a href="#">Employee Business Expense Organizer</a> found on our website)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make contributions to a <b>Health Savings Account</b> ? If so, how much did you contribute? <i>(Provide <b>Form 1099-HSA</b>)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you or will you make <b>contributions to a SEP or SIMPLE IRA</b> plan for the 2023 tax year? If so, how much?	<input type="checkbox"/>	<input type="checkbox"/>	
If <b>self-employed</b> , did you pay for <b>health insurance</b> ? If yes, how much?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay a penalty for <b>early withdrawal</b> from a deposit at your bank or credit union? If so, how much?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay or receive <b>alimony</b> during the year? If yes, please provide <b>Divorce date, amount paid or received</b> , and <b>SSN</b> of payee.	<input type="checkbox"/>	<input type="checkbox"/>	
Have you or will you contribute \$ to a <b>Traditional IRA</b> by April 15? If yes, enter \$ _____ contributed.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you, your spouse or dependents attend higher education programs during the year? If yes, enter <b>tuition, fees, books &amp; supplies expenses</b> paid by cash, student loan or other means for the year. <i>(Please provide a copy of <b>Form 1098T</b> for each student and expense.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you <b>adopt a child</b> or incur adoption expenses during the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you purchase a new <b>plug-in electric vehicle or scooter</b> , or install a <b>charging station</b> ? If yes, what is the model & serial # of vehicle?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you purchase/install energy efficient <b>roof, windows, doors, insulation, furnace, solar, wind, geothermal or fuel cell</b> devices?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay for unreimbursed <b>medical expenses</b> during the year? <i>(If so, complete the <a href="#">Medical Expense Worksheet</a> on <b>page 6</b> of this organizer)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make <b>estimated tax payments</b> during the year? If so, complete the <a href="#">Estimated Tax Worksheet</a> on <b>page 3</b> .)	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay <b>property taxes on your home residence</b> during the year? If yes, enter the amount of tax you paid & date paid.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay <b>property taxes on a second home</b> or vacant land? If so, enter amounts paid.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you purchase a new car, RV or other high-cost item during the year? If yes, enter <b>sales taxes</b> paid on applicable items.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you <b>buy or sell a home</b> during the year? <i>(If yes, please complete our <a href="#">Home Buyer</a> or <a href="#">Home Seller</a> Organizer as appropriate -- see our website.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay <b>mortgage interest</b> on your first or second home? <i>(If yes, please provide us with <b>Form 1098</b> for ALL loans secured by your home.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay any <b>interest on a boat or RV loan</b> ? <i>(If yes, provide us with <b>Form 1098</b> or another interest statement from lender.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay <b>margin interest or other interest on investment property</b> ? <i>(Please provide financial statement).</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you donate <b>money or personal belongings or property to charity</b> ? If so, please provide copies of charitable receipts. <i>(See <b>page 7</b> for <a href="#">Charitable Contributions Worksheet</a>).</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you lose property of value due to <b>casualty or theft loss in a federal disaster area</b> ? If yes, provide details about the event and property lost.	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
Did you incur <b>investment related expenses</b> such as safety deposit box, brokerage fees etc. ( <i>Report on Form 8960 NIIT</i> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Tax preparation fees</b> ( <i>prorate among Sch C, E, 8960</i> )	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Gambling losses</b> and travel expenses ( <i>only if you had wins</i> ) ( <i>Provide W-2Gs</i> )	<input type="checkbox"/>	<input type="checkbox"/>	

### Medical Expense Worksheet

- You may deduct unreimbursed medical expenses to the extent they exceed 7.5% of your income.
- If you are age **65 or older**, you may be able to claim medical expenses as a deduction on your **Oregon return** even if you do not qualify to claim expenses on your federal return. **IF you qualify**, indicate *total expenses paid for taxpayer and spouse*.
- If you withdrew money from your health savings account, you must use the money to pay qualified medical expenses.
- The range of medical expenses deductible under the law is quite broad. It is worthwhile to keep track of all medical expenses and to tax plan by paying large medical bills in a single year rather than paying them over time.
- You may deduct medical costs paid by credit card or other loan.

Type of medical expenses allowed	Total Cost	Taxpayer share	Spouse share	Dependent share
Doctors \ Dentists \ Naturopaths \ Hospitals	\$			
Chiropractors \ Massage therapists	\$			
Medical or long-term care insurance premiums	\$			
Nursing or assisted living care costs	\$			
Prescription drugs	\$			
Mental health \ other counseling programs	\$			
Stop smoking & weight loss programs	\$			
Optometrists, contacts, glasses	\$			
Medical equipment or home improvements	\$			
Other costs	\$			
Medical miles driven	<i>miles</i>			

OREGON Filers Only	Yes	No	If yes, describe
Did contribute to the <b>Oregon College Savings Plan?</b> <i>How much?</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you donate to <b>state government charities?</b> Name and amount donated.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make a contribution to an ABLE account for a disabled person?	<input type="checkbox"/>	<input type="checkbox"/>	
Is <b>your child on an IEP or IFSP</b> for special education services?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make <b>any political contributions</b> during the year? <i>Describe</i>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>First-time Home Buyer Savings Account</b> contributions?	<input type="checkbox"/>	<input type="checkbox"/>	

### Foreign Income / Foreign Financial Holdings Worksheet

IRS requires citizens and residents of the USA to report their worldwide income and asset holdings. If you have wages, rental property, business, or any other type of income from a foreign country, you must report this ownership and/or income on your tax return. You must also report ownership of foreign bank/brokerage/retirement accounts. Complete the [Foreign Income or Asset Account Organizer](#) on our website to provide required information.

	Yes	No
Do you have money in or ownership of a financial account such as a <b>bank account, brokerage account or IRA/retirement account in a foreign country?</b> If yes, describe:	<input type="checkbox"/>	<input type="checkbox"/>
Did you have <b>10% or more ownership interest in a foreign corporation or partnership?</b> (5471)	<input type="checkbox"/>	<input type="checkbox"/>
Do you own shares in a <b>PFIC, foreign mutual fund, or other foreign group investment fund?</b> (8826)	<input type="checkbox"/>	<input type="checkbox"/>
Did you have <b>\$10,000 or more on deposit in foreign financial accounts</b> at any time in 2023? If yes, do you want PNW Tax to prepare your FBAR (FinCen 114) report for you? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>
<b>Did you work outside of the USA during the year?</b> If yes, provide the following information: Name/foreign address of your employer _____ Dates you worked outside of the USA _____ Dates of travel and countries visited _____ Wages paid in USD \$ _____ Wages paid in foreign currency _____ Foreign tax paid in USD \$ _____ Foreign tax paid in foreign currency _____	<input type="checkbox"/>	<input type="checkbox"/>

## Charitable Contributions Worksheet

- You must keep proof of your cash/check donations to charity in the form of a cancelled check or a receipt from the charitable organization. You may not claim a deduction for cash contributions you made to charity without a receipt or other proof of payment.
- To be deductible you must make your contribution to a church, government organization or a registered non-profit organization.
- If you donated more than \$500 of noncash items to charity, you must provide information describing the items donated, their original cost to you, the name of the organization you donated to, and the value of the property donated.

Cash or check gifts to charity	\$ donated	Organization name	Non-cash gifts to charity	Your cost and date bought	FMV & date donated	Name & address of organization you donated to
Church tithes and offerings			Clothing			
Non-profit membership fees			Furnishings			
Other cash/check donations			Automobiles			
Volunteer expenses			Artwork			
Volunteer miles driven			Stocks & bonds			
			Toys			
			Office equipment			

## Tax Return Filing Preferences

Except where e-filing is not possible, we will electronically file your returns. In setting up your returns for e-file, we need to know how you would like to receive your refund(s) or pay amounts you owe. Please indicate your choices below.

**REFUND(s)** – Indicate your preferred receipt method below

**Paper check** (mailed to the address shown on the front page of this organizer.)

**Direct deposit** (Provide bank account information in the space below or attach a check.)

**AMOUNTS OWED** – Indicate how you would like to make payment to the IRS and state(s)

**Paper check** (We will provide payment voucher(s) and envelope(s) for you to mail payment to the IRS/state(s)/city)

**Direct Debit** (Auto withdrawal from bank account. Provide account information in the space below or attach a check)

**Installment Agreement** (Allows you to make payments to the IRS over time. Interest charges apply.)

## Bank Account Information

To set up direct deposit or direct debit, we will need the following information. If possible, provide us with an image of a check from your account for verification purposes.

Bank Name \_\_\_\_\_

RTN

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Account # \_\_\_\_\_

Attach check here.

# TERMS OF ENGAGEMENT

Thank you for choosing Pacific Northwest Tax Service to assist you with your 2023 tax return preparation. 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 2023 federal, state, county, and city income tax returns. We will depend 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. Tax organizers are available on our website at [www.pnwtax.com](http://www.pnwtax.com). We encourage you to use these organizers to help you collect the data required for your return. Our staff can also provide you with a paper copy of the organizer if you request one.

## Payment of Retainer

Payment of a non-refundable retainer is required at the earlier of:

1. The date you schedule your appointment, or
2. The date you deliver this tax organizer and/or other documents to us.

## Amount of retainer

The amount of the retainer is \$300 for individual 1040 tax returns and \$600 for all other types of tax returns. The retainer is applied to the cost of tax preparation services.

## Tax Return Preparation Procedures

To help ensure we deliver you with the best possible service, it is important that you understand the procedures involved in the preparation of your return which are as follows:

### Step 1. Information collection

We ask you complete this tax organizer and deliver documents to us at least one week prior to your scheduled tax preparation appointment. You may deliver documents to us by dropping them off at our offices, by uploading them to our SecureFilePro portal system or by mail/delivery service.

### Step 2. Analysis and preparation

Prior to your tax appointment, we will review and analyze the tax documents and other information you have provided to us. Our staff will contact you via email or phone to request additional information or documentation that we need, and to ask questions to clarify the information we already have. Please provide any requested documents or information as quickly as you can. If you cannot deliver the requested information before your appointment, we may need to reschedule your appointment.

### Step 3. Tax Return Appointment

At your appointment, you and your tax preparer will be able to:

- Ask and receive answers to any questions either of you might have.
- Review your completed tax return.
- Make any necessary corrections to your return.
- Present required documents for you to sign (paper or electronic format)
- Review tax preparation invoice and make payment.



#### **Step 4. Signing Your Return**

You should carefully review your return and notify your preparer of any required changes you believe should be made. It is especially important to advise your preparer of incorrect names, addresses, tax identification numbers, or bank routing and account numbers. You should also ensure that income and deduction amounts seem accurate. Both you (and your spouse if filing jointly) must sign the following forms before we can electronically file your return:

1. **Form 8879** (E-File Authorization Form).
2. Pacific Northwest Tax Service **Engagement Letter**.
3. **Direct Deposit and/or ACH Payment Authorization** (if you have elected to receive your refund or pay your taxes directly from your bank account)
4. **Due diligence forms** may need to be signed for taxpayers receiving certain tax benefits such as the earned income credit, child tax credit or head of household filing status.
5. **State 8879, 8453** or other e-sign authorizations may also need to be signed for certain state returns.

#### **HelloSign e-signing procedures**

We use HelloSign, e-signature service which allows you to authenticate and sign your return from your computer or smart phone. The following rules apply to e-signing your return:

1. Look for an email from HelloSign.
2. Your access code password for e-signing signing your return is your full 9-digit SSN typed in the following format (000-00-0000).
3. Joint filers receive and sign e-sign documents in separate emails. Taxpayer and spouse will each use your own SSN.

#### **Signing at our offices**

If you prefer to sign paper forms, you may do so at our offices. Your tax preparer, or our front desk staff can print the required forms for you when you come in. Please have your ID ready to present to our staff.

#### **Step 5. Payment of Tax Preparation Fee**

Your tax preparation bill must be paid before we finalize and electronically file your return. You can pay your invoice in any of the following ways:

1. Authorize.net e-invoice allows you to pay your bill online.
2. Phone our offices with your credit or debit card.
3. In person at our offices with debit or credit card.

#### **Step 6. Tax Consultant Review and Error Check**

After you have signed Form 8879 and paid your tax preparation fees, your return will be routed to our processing department where it will be error-checked. If significant errors are discovered, your preparer will contact you to notify you of the errors. You will be provided with a corrected copy of your return, and you will be asked to sign a new Form 8879 which you will need to sign and return to us before we file your return.

#### **Step 7. E-filing and Finalization of Return**

When review of your return is completed by our Designated Consultant, your return will be electronically filed with the IRS and applicable state(s). After your return(s) are accepted by the IRS and applicable state(s), our front desk staff will contact you to notify you by phone, email and/or text message that your return has been finalized.

#### **Step 8: Delivery of tax return & return of original documents**

We will upload an electronic copy of your return to your secure portal. Please let your tax preparer know if you want a paper copy of your return. The additional cost of a paper printout is \$30.

If you deliver paper tax documents to our offices, you will be able to pick your documents up after your tax return has been electronically filed and accepted by IRS and state. Our front desk staff will contact you via phone, e-mail and/or text message to notify you paperwork is ready for pickup. You can stop by our offices during normal business hours to pick up your documents. Any documents not picked up within 4 years will be destroyed.

## Accounting services

Pacific Northwest Tax Service offers bookkeeping, accounting, and payroll services for small business. These services are offered separately from our tax preparation services and are not included in the cost of preparing your return. The hourly rate for bookkeeping and payroll is \$110/hour outside of tax season and \$300/hour during the tax season. Complex accounting services performed by our senior accounting staff or CPA, are billed at a rate of **\$350/hour**. 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.

## Unclear law

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will adopt, on your behalf, the reasonable alternative that you select.

## Penalties for late payment of tax

You are solely responsible for making timely payment of taxes that you owe. The law imposes penalties when taxpayers underpay or make late payment of their tax liabilities (amounts owed) including:

- **Estimated tax penalty:** If you underpay taxes during the year, you can be assessed an estimated tax penalty.
- **Late payment penalty:** If you pay taxes after the April 15 filing deadline, you can be assessed late filing penalties, late payment penalties and interest on amounts you owe.

## Filing deadline and extensions

The filing deadline for your 2023 return is April 15, 2024. You may apply for an extension by filing Form 4868 on or before April 15, 2024.

**IMPORTANT:** An extension of time to file does not give you more time to pay your tax. You are solely responsible for paying your tax on time. You should remit any amount you owe by April 15, 2024, with your timely filed Form 4868. You may also pay taxes owed online with the IRS and your state.

## Price Schedule

We generally charge a flat fee for each form and worksheet that is included with preparation of your tax return. A time charge may apply for additional bookkeeping or consulting services. Our fee for preparing your returns will be based upon the Price Schedule posted in our offices. More information about our pricing can be found on our website at <https://www.pnwtax.com/1040-individual-tax-return-pricing>.

## Return and retention of original documents

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, credit card statements, etc., as these items may later be needed to prove the completeness or accuracy of your return. We will retain copies of your returns, W-2s and certain other required documents for a minimum of 4 years, after which these documents will be destroyed.

## End of Engagement

Our engagement to prepare your 2023 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 choose not to e-file your returns or are not able to e-file your returns with our office, you will be solely responsible for filing the returns with the appropriate taxing authorities. We will not mail paper returns to the government for you. Review all tax-return documents carefully before signing them.

## Identity theft alert and use of secure portal

The IRS strongly advises all taxpayers to avoid sending valuable personal information via email. Cyber-thieves routinely target tax return preparers, banks, medical offices, and other businesses that store confidential information that can be used to steal your identity. We are committed to the protection of your information and therefore maintain the following policies for security reasons:

1. We will not email copies of your tax return to you, and we strongly advise that you do not email your valuable information to your tax preparer.
2. Instead, we request that you use our SecureFilePro cloud-based portal. The portal allows you to send and receive information in a secure environment. Information on how to use the portal is found on our website at [www.pnwtax.com](http://www.pnwtax.com). Click on the User Instructions link in the upper left corner of the landing page. Your tax preparer will set up Portal access for you at your request.
3. Please note, we do not mail copies of returns.

## Affirmation and acceptance of terms

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign this letter in the space indicated and return it to us.

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Date

**Payment of Retainer** - Please indicate which of the following is true:

- I have already paid the required retainer.
- I am including the required \$300 retainer with this Organizer.

If you include the required retainer with this organizer, you can provide credit/debit card information below.

- Please charge \$300 to my credit card/debit card.

\_\_\_\_\_  
Name on card

\_\_\_\_\_  
Credit Card #

\_\_\_\_\_  
Billing street address

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Exp date

\_\_\_\_\_  
CV code

\_\_\_\_\_  
Authorized Signature