T. Stark Tax Service

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Friday, January 19, 2024

Dear Client,

Happy New Year, welcome to 2024! It is now time to start thinking about taxes. Looking forward to 2024, please don't wait to the last minute to call for an appointment.

I have several options available to assist my clients.

- You can **mail** me your documents. I will complete your return, any questions I have, and I will call or email you.
- Another option is to place your files into your **Verifyle portal**. To get a Verifyle account send me an email and I will set you up. Both Taxpayer and spouse will need separate e-mail addresses. If you had a Verifyle account from a previous year it is still available. When the return is completed, I can scan it and put it in Verifyle for you to download, review and sign. Files sent to me in Verifyle are better if they are pdfs and not pictures.
- If you are local, I do go "into town" at least weekly, we can arrange to meet to **pick up** your documents and return them when the return is completed.
- Or I will have some **face-to-face** meetings, we can meet at your home, but don't wait to the last minute to schedule these because they fill up fast.

So what forms are in the packet?

- The yes/no questions on the questionnaire are designed to help me do the best possible job and to help you pay the lowest legal amount of tax. If you have any questions while answering them, please don't hesitate to call me. I am **requiring** this to be returned and signed by **every client**. Please read ALL the questions before answering. If you are unsure of the answer put a question mark and I will be asking about it.
- The engagement letter is required by my insurance carrier. I need to have a new one every year for EACH and EVERY client. **UNDER NO CIRCUMSTANCES SHALL I SIGN A COMPLETED TAX RETURN OR PREPARE AN EXTENSION UNTIL I RECEIVE FROM YOU A SIGNED ENGAGEMENT LETTER.**
- The Privacy and Security policy
- And the BOI questions and signatures.

The Internal Revenue Service has announced that it cannot accept returns **until Monday January 29, 2024.** Further by law, the IRS cannot issue a refund involving the Earned Income Tax Credit or Additional Child Tax Credit before February 27, though eligible people may file their returns beginning on January 29. The law provides this additional time to help the IRS stop fraudulent refunds from being issued.

Now what everyone wants to know, what do the new tax laws do to me? Well let's start with Congress is currently working on passing a tax bill that will be retroactive to 2023. As of today it has not passed, or signed by the President. So changes could be coming. What are they working on, there will be changes to the Child Tax Credit, (the amount will increase) Bonus Depreciation to be extended. The other items listed I don't see affecting my clients, however if you want to read it look up H.R. 7024. Let's hope they can complete this before the 29th.

Other changes: Every entity that was created by filing with the Secertary of State will now HAVE to file a FinCEN report, due dates are mandated by when the entity was created. Congress was busy, and I have spent hours in class getting updated with all the new changes.

Any return not in my office by April 1st will be put on extension. If an extension of time to file the return is required (generally available for six (6) months), any estimated tax that may be due should be paid with the extension request filing. You will be subject to interest or late payment penalties if minimum estimates are not paid. I require specific authorization to file an extension request on your behalf. You MUST notify me by text, email or phone if you want an extension. Likewise, I will notify you in writing if I am unable to complete your return with the information in hand by the filing deadline. Please remember I need the engagement letter signed and returned before I file the extension. All information for extensions needs to be received by me before **September 24.** There will be NO face-to-face appointments available from April 1 until the end of the month to allow me to get all returns completed.

My fees, will be starting at $250 which include Federal 1040 and 1 State. My fees are based on the estimated time required to organize your records, the complexity of the return, and the resources necessary to prepare your return. **My fee will be due and payable upon completion of your return**. Returns will **not** be processed without payment. If I must make repeated requests for additional information, I reserve the right to charge additional fees.

So start gathering your tax documents, these are coming to your mailbox soon (if they haven't already.) Some key ones to look out for are your W-2s, 1099s, 1098s, etc. if you have them. Also, remember that some of your accounts may NOT mail the year-end statement to you. Online accounts (like Paypal and others) probably will require you to log in to the dashboard and download a year-end report or the tax form they have filed electronically.

I have been in business for myself since 2005; the highest compliment I can receive from my clients is a **referral** of your friends, family, and co-workers

If you have any questions, ask if I do not know the answer, I will find it.

Sincerely,

Gina M. H. Stark, EA

Taxpayer Name ____________________

Spouse Name____________________

Address for Return: ____________________

____

YES/NO QUESTIONS

***Please note*: Answering is now MANDATORY for me to do your return.**

The IRS requires that I have certain representations from clients in order to prepare their return. This questionnaire - which must be ***SIGNED*** *after the last question - is meant to satisfy those guidelines, as well as to alert me to situations which might save you money.*

Any question you leave blank will be assumed to be a NO answer.

PLEASE PROVIDE DETAIL FOR ANY "YES" ANSWER!

Yes/No

____ 1. During 2023, were there any **births, adoptions, marriages** or **deaths** in your immediate family, or any other change to your filing status or dependents you can claim?

____ 2. Do you **qualify as someone else's dependent** for tax year 2023?

____ 3. At the end of 2023, were you legally married to someone whose name DOES NOT appear along with your name on this organizer? (If yes, please provide info and a copy of that person's previous years return.)

____ 4. During 2023, did you **buy, sell or refinance** your Principal Residence, or ANY other real estate, or property?

____ 5. Were you (or your spouse, if filing jointly) on ACTIVE DUTY in the military during any part of 2023?

____ 6. Are you claiming a dependent child under 19 who DID NOT live with you the entire tax year? (If residing at school, you count as if staying with you.) If yes, please provide any documentation that would support that you are entitled to claim the exemption and possible tax benefits, including: the child's Social Security card, a doctor's or school's document showing your address for the child, info on the other person with custody and how many nights the child stayed with each of you. (*If provided in past years I do not need it again)*

____ 7. During 2023, did you have a dependent child under age 19 living at home (or under age 24 if a full-time student for at least some part of five months of the year) who had **NON-WAGE** income over $1,250? (*If yes, the "Kiddie Tax" may apply. Provide info on all of their income. They should NOT file their own return before you do yours.)*

____ 8. Did any of your dependent children (or will they) file an income tax return for 2023? If already filed, I need to see a copy. If not filed as yet, bring send the information. (whether or not you want me to prepare it.) *Note: IRS now requires preparers to check this*.

____ 9. Did **you** or any of your **dependent children** *receive a distribution* from an education savings plan account? (*If yes, I will need the type of account, amount, and how it was spent*.)

PLEASE PROVIDE DETAIL FOR ANY "YES" ANSWER!

Yes/No

____ 10. Are there any changes in the dependent information from the prior year?

____ 11. Do you have dependents who are neither U.S. Citizens or U.S. Residents?

____ ***12.*** Did you pay over half of the support for a parent or someone else you aren't claiming as a dependent?

____ ***13.*** Did you make any 2023 contributions to a Section 529 (educational) account?

____ 14. Did you pay someone for **childcare** so you could work OR are you excluding the childcare benefits provided by your employer? *(If yes, provide name and address of care provider, amount paid, and Federal ID number/Social Security number.)*

____ 15. Did you or your spouse **receive money** from an employer retirement plan, 401(k), tax sheltered annuity, insurance contract, IRA, or Roth IRA during 2023? (*If yes, provide Form 1099R received.)*

____ 16. During tax year 2023, did you or your spouse **"rollover"** a pension or IRA distribution to an IRA, or convert any account to a Roth IRA? (*If yes, I need to see the statements*)

____ 17. **Have you (or your spouse) contributed** (or intend to do so, by 4/15/2023) **to an IRA or Roth IRA** for 2023? Check here ___ if this is possible, but you want to discuss it with me first.

____ 18. During 2023, did you have any property foreclosed upon, or disposed of in a "short sale" or have any debt compromised for less than you owed?

____ 19. During 2023, did you **receive any municipal ("tax free") interest** or dividend income? *(Note: Such income is reportable, even if not taxable on federal. Provide year-end statements AND inserts showing SOURCE of income by state.)*

____ 20. If you **received dividends** from a mutual fund, did they notify you that any portion of the dividends were attributable to **"US Government Obligations"**? (*If yes, provide the booklet/insert they sent you, showing the source of the dividends. These may be excludable from your STATE return.)*

____ 21. Did you **sell any stocks, bonds, mutual fund shares** or other investment property during 2023? (*If yes, provide documentation on sale, as well as information on when and for how much you purchased the property.)*

____ 22. Have you purchased Series I or Series EE bonds in the past five years? (Your 1099 is available online at Treasury direct but is not mailed to you. Please provide the 1099 if applicable.)

____ 23. Did anyone **owe you** a personal debt that became **uncollectable** in 2023? (*If yes, provide debtor's name, amount, details of what collection attempts you made, and how you determined it is worthless*.)

____ 24. Did you pay any ADOPTION expenses in 2023, whether or not final as yet?

PLEASE PROVIDE DETAIL FOR ANY "YES" ANSWER!

Yes/No

______ 25. During 2023, did you pay any **tuition** or fees for postsecondary education (even if financed with a loan) for yourself, your spouse or a dependent child or grandchild? *(MUST provide Form 1098-T issued by the educational institution, as well as an accounting of all tuition paid during the calendar year.)*

______ 26. During 2023, did you pay any **interest on a student loan** in your name?

______ 27. During 2023, did you have a **household employee** to whom you paid over $2,400 for the year OR more than $1,000 in any calendar quarter?

______ 28. Did you claim the **First-Time Homebuyer Credit** for a home purchased in **2008**? (The one you have to re-pay) *(Mark yes if you are still re-paying it)*

______ 29. Was there a change in the use of your main home for which you claimed the First Time Homebuyer Credit?

______ 30. Did you receive a distribution from a trust or estate, or acquire a new interest in a partnership, s-corporation, or limited liability company? *(If yes, ask them for the **Schedule K-1**, which I will need to report your share of income and other items.)*

______ 31. At any time during 2023, did you receive, (as a reward, award or payment for property or services), sell, send, exchange, gift, or otherwise acquire or dispose of any financial interest in any a digital asset? (Bitcoin, Ripple, Ethereum, Litecoin, Dash, Peercoin, etc.)

______ 32. Do you receive any **other income** of any kind (whether or not you believe it to be taxable) which is not indicated somewhere on the Organizer? (This includes Lyft, Uber, Upwork, TaskRabbit, Poshmark, ThredUP, Kickstarter, Indiegogo, AirBNB, HomeAway and all internet selling platforms like Amazon, Ebay and Etsy. It also includes gambling, fantasy sports leagues and Bitcoin or Ripple. (This does not include child support, gifts from relatives, loans you will repay, workmen's comp or veterans disability benefits.)

______ 33. Did you purchase any items acquired out of state, online or by mail order that did not include sales tax?

______ 34. Did you make any 2023 **gifts** to one individual (cash or property) that **total more than $17,000** for the year? (If yes you may be required to file a gift tax return.)

______ 35. During this past year, did you have any interest or signature authority in a **bank account or trust based in a foreign country**?

______ 36. Did you receive income from a foreign source or pay taxes to a foreign government?

______ 37. Is any of your "home mortgage" interest from a **home equity** loan or line of credit, the proceeds of which were NOT used to add capital improvements to that property? (Please bring copies of year-end statements from ALL loans on your home.)

______ 38. If you have and HSA, and used it you will receive a 1099 SA, (I will need it!). Were all proceeds used for Qualified Medical expenses?

PLEASE PROVIDE DETAIL FOR ANY "YES" ANSWER!

Yes/No

___ 39. Did you buy a NEW vehicle in 2023, on which you paid SALES TAX? (*If yes, provide copy of purchase invoice showing that tax*.) (Vehicle, aircraft or boat?)

___ 40. Did you list any charitable contributions for which you DO NOT have receipts or canceled checks as proof**? *(ALL contributions must have such documentation, regardless of amount. Please revise your figures accordingly.)***

___ 41. Were any of your listed "contributions" actually to political or lobbying groups or candidates for public office, OR directly to needy individuals, OR for raffle tickets, OR to a charity not based in the United States? (*If yes, these are not deductible, so remove from list*.)

___ 42. The word politics comes from poly, meaning many, and ticks, meaning bloodsucking parasites. Do you agree it has been appropriately named? (Just checking to make sure you are paying attention.)

___ 43. Did you receive any **goods or services** (other than religious benefits) in exchange for any charity contribution you listed? *(If yes, please remove the value of those goods/services from amount, as only the excess is deductible.)*

___ 44. Are there any single charity contributions (money or property) of $250 OR MORE for which you do NOT have a receipt that states the charity's name, address, a description of what you gave, and the disclaimer that you did not get any goods or services in exchange for the donation? *(If yes, you need to get that specific documentation before I can claim it on your return.)*

___ 45. Did you incur any **out-of-pocket expenses** (including mileage), not deducted elsewhere (such as on your business) in working as an unpaid volunteer **or a charity**?

___ 46. Are you claiming any donations of clothing, furniture or household goods for which you do not have a receipt on which is listed (either by you or the charity) a general description of what you gave, its condition (must be "Good" or better), and the value you set on the donation? *(If your receipts are* ***missing any of this information****, fill it in. Otherwise, you* ***cannot*** *claim a deduction.)*

___ 47. Did you **donate a car** or other motor vehicle to charity? *(I am* ***required*** *to see Form 1098-C received from the charity, in order to determine your deduction amount.)*

___ ***48. Arizona clients only*****:** Did you make any contributions qualifying for a state tax credit for donations to public schools, private schools, military families and/or certain public charities that benefit the working poor or foster children? (***I MUST see the receipt that certifies that you qualify for the credit.)***

___ 49. Did you give any b**usiness gifts** that exceeded $25 per recipient? (Any excess is not deductible.)

___ 50. Do you have any **business expenses which you cannot properly document**? *(Note: You need to have actual receipts for business-related lodging, gifts and entertainment, OR for any expense that is over $75. For the rest, a logbook or printout noting the kind of expense, date, amount and reason for the expense is sufficient.)*

PLEASE PROVIDE DETAIL FOR ANY "YES" ANSWER!

Yes/No

____ 51. Business miles total mileage for the year? ____________ *(Note: you need to have a log to back up these numbers)*

____ 52. During 2023, did you add any Energy Efficient property improvements to your residence that were SOLAR, WIND or GEOTHERMAL system qualifying for the credit? *(If yes, I must see the certification and the final, dated invoice for the purchase.)*

____ 53. During the past year, were you notified of any **changes** concerning any previous year's return, or did you submit an offer-in-compromise for any previous tax debt? *If yes, please bring copies of applicable paperwork and notices*.

____ 54. If you are due a refund on any 2023 return, would you like to receive it as a DIRECT DEPOSIT to your bank account? (*If yes, and the account is something OTHER than the checking account you used last year with me, I must have a printout from the bank that contains the full routing and account number, including any check digits. For a checking account, a voided CHECK or a scan of the check, from that account is required, A DEPOSIT SLIP IS NOT ACCEPTABLE.)*

____ **55. If you owe a balance due** *o*n any 2023 return, would you like it to be electronically withdrawn (direct debit) from your bank account on April 15, 2023? (or any earlier date you specify) *(If yes, include a VOIDED check from that account. Note that returns with a balance due that you choose to pay by check will involve an additional form***.)**

____ **56. If you owe Estimated taxes for next year,** would you like it to be electronically withdrawn (direct debit) from your bank account on due dates? *(If yes, include a VOIDED check from that account.***)**

____ 57. Did you or a member of your family have minimum essential coverage in 2023? (The entity that provided the coverage may have sent you a Form 1095-A, 1095-B, or 1095-C, that lists individuals in your family who were enrolled in minimum essential coverage and shows their months of coverage.)

____ 58. Did your bank account information change within the last twelve months?

Bank Name: ______________________ Last 4 of Account #: ________________

____ 59. Did you included a copy or picture of the Drivers Licenses or State ID for all Taxpayers and Spouses included in this return?

____ 60. Have you or your spouse been an identity theft victim and given an identity theft protection six-digit PIN by the IRS? (*If yes, include letter from IRS showing this PIN.)*

____ 61. Do you (and your spouse, if married filing jointly) wish to designate $3 of your tax to be applied to the Presidential Election Campaign Fund?

____ 62. Do you want to allow your tax preparer to discuss this year's return with the IRS?

Yes/No

______ *Have you provided an e-mail address where you can receive a confidential document to be read by Adobe Acrobat or Adobe Reader? (If you answer NO, you'll be sent the forms to sign via regular mail.) (Please Print)*

Do you want a paper hard copy **OR** a digital copy of your return?

(All mailed hard copies will include a $15 postage fee) (There is a $25 additional fee if you want BOTH)

Taxpayer's Email Address: ____

Spouse's Email Address: ____

Taxpayer's Cell Number: ________________________

Spouse's Cell Number: ________________________

If have questions you would like me to get back to you about, please check here ____ and list them below or on additional pages.

YOU MUST SIGN BELOW, in order to represent that you (1) have read the questions and answered to the best of your ability, (2) made any necessary adjustments to your figures to reflect the limitations explained in the questions, (3) believe that you have the required documentation for any deductions or credits claimed, (4) have not omitted any amounts or sources of income you're aware of, and (5) are not aware of any other items or factors which have not been disclosed but you believe may impact on your tax filing.

X____ **SIGNATURE REQUIRED**

(For a joint return, first spouse listed should sign.)

T. Stark Tax Service

Tina M. G. Stark EA
P.O. Box 323
Tonopah, AZ 85354
tina@tstarktax.com **623-748-8000**

Dear Client,

Thank you for choosing my firm to prepare your income tax returns for tax year 2023. This letter is to confirm the terms of engagement and the nature and extent of the income tax services I will provide. For married filing joint returns I represent both individuals equally even though one person may be my primary contact throughout the preparation process. I am always available to both people to discuss any information or issues involved with your tax return.

This agreement covers only tax return preparation. It does not include representation before any taxing authorities for any audit or for the collection of any tax that might be due. If you are selected for review or audit before any tax agency, I will be glad to assist or represent you, a separate agreement will be prepared, and separate fees will be charged.

As your tax firm, I will prepare your tax returns in accordance with current laws and regulations using the information you supply. It is not my responsibility to verify your deductions or audit your records. It is your responsibility to provide all the information and original documents necessary to complete your tax returns. I may make copies of some of your documents, I do not retain originals and they will be returned to you by the end of the engagement. It is your responsibility to maintain, in your records, the documentation required to support the data used in preparing your tax returns. You should retain all the schedules, worksheets, logs, documents, receipts, canceled checks and other records necessary to substantiate income and deductible expenses that are claimed on your tax returns. Taxing authorities, by regulation, require you to both maintain and retain your information substantiating all items reported on your returns. Requirements for documentation are especially important for deductions of travel, auto, computer use, and charitable contributions. These records must be kept by you for a minimum of four (4) years. Unless you otherwise advise me, your signature below also confirms that you have the necessary documentation under code §274 for the business gift, travel, entertainment, and related expenses claimed. Your tax returns will be prepared with extreme care; however, **should you receive any correspondence from any taxing agency, please contact this office immediately**. If there is an error on the returns prepared from your data, I am not liable for the payment of any additional taxes that would have been properly due on the original return.

If an extension of time to file the returns is required (generally available for six (6) months), any estimated tax that may be due should be paid with the extension request filing. You will be subject to interest or late payment penalties if minimum estimates are not paid. I require specific authorization to file an extension request on your behalf. You MUST notify me by text, email or phone if you want an extension. Likewise, I will notify you in writing if I am unable to complete your return with the information in hand by the filing deadline.

Anything you tell me is confidential, but not protected by any accountant-client privilege. If at any time I feel that you require legal advice, I will advise you to consult an attorney. Federal law has extended the attorney-client privilege to some, but not all communications between a client and the client's tax professional. The privilege applies only to non-criminal tax matters that are before the Internal Revenue Service or brought by or against the U.S. government in a federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

Since you have the final responsibility for the information on your income tax returns, I highly recommend that you review the tax returns carefully before signing or authorizing them to be filed electronically for you.

My fees are based on the estimated time required to organize your records, the complexity of the return, and the resources necessary to prepare your return. My tax preparation fees do not include additional services such as consulting, tax planning, tax advice or other professional services provided at other times during the year. **My fee will be due and payable upon completion of your returns**. If I must make repeated requests for additional information, I reserve the right to charge additional fees. If for any reason I must take collection action, any and all costs of collection, including attorney fees that I incur, will be added to the final amount to be collected. I may withdraw from the engagement for any reason I view appropriate under the circumstances. You can withdraw upon ten days written notice and payment of any fees accrued to date.

Any litigation arising out of this engagement, except actions by me to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter.

If, after full consideration and consultation with counsel, if so desired, you agree to authorize me to prepare your personal income tax returns pursuant to the terms set forth above, please execute this letter on the line(s) below designated for your signature(s) and return the executed letter to this office. You should keep a copy of this fully executed letter for your records. **HOWEVER, UNDER NO CIRCUMSTANCES SHALL I SIGN A COMPLETED TAX RETURN OR PREPARE AN EXTENSION UNTIL I RECEIVE FROM YOU THIS SIGNED ENGAGEMENT LETTER.** If this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services and will not prepare your income tax returns.

I look forward to providing our services to you in accordance with the terms of the engagement as outlined in this letter. If you have any questions concerning the terms of this engagement, please feel free to ask me. If you agree with the terms of our engagement, please sign below and return it to me. These engagement terms will apply until either you or I cancel them. Thank you again for choosing T. Stark Tax Service to prepare your 2023 tax returns. I appreciate your business.

Sincerely,

Tina M. G. Stark, EA

Tina M. G. Stark, EA

We (I) have read and agree to the terms of this **Tax Preparation** agreement.

______________________________ Dated ______________________

Taxpayer Signature

______________________________ Dated ______________________

Spouse Signature

Your security is important to me!

Your privacy and the security of your information are important to me. I will not disclose your tax return to any third parties. I use reasonable efforts to keep your confidential electronic data transmissions secure and confidential following my obligations under applicable laws, regulations, and professional standards. To enhance my services to you, I utilize a secure portal in a protected online environment to request any financial or confidential information from you or to provide it to you.

If you decide to transmit your confidential information to me in a manner other than the secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you transmit confidential information to me in a manner other than the secure portal, you agree that I am not responsible for any liability including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of sending the information in a manner other than the secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alternation, of any email messages, text messages or other electronic messages.

For your security, upon completion, your original records will be shredded unless you request otherwise. You will be provided with a complete copy of your tax forms. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove the accuracy and completeness of a return. I retain digital copies of your records in our workpapers for your engagement for four years. Additional printed copies are available at an additional fee.

The Data Protection Act of 1998.

T. Stark Tax Services is committed to protecting your rights and freedoms concerning processing your personal data.

- I collect nonpublic personal information about you from various sources, including:
- Interviews, telephone calls and e-mailed communications 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, including Forms W-2, 1099R, 1099-INT, 1099-DIV and stock and real estate transactions.

The Data Protection Act of 1998 provides a safeguard for personal privacy in relation to computerized information and it regulates the use of sensitive personal data. I do not disclose any nonpublic personal information about our clients or former clients to anyone, except as required by law. I restrict access to your personal information, except our employees and vendors who need such information in order to provide services to you I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your information.

We (I) have read and agree to the terms of this **Privacy and Security Policy**.

________________________________ Dated ____________________

Taxpayer Signature

________________________________ Dated ____________________

Spouse Signature

U.S. Beneficial Ownership Information Registry Now Accepting Reports

Immediate Release
January 01, 2024

Existing Companies Have One Year to File; New Companies Must File Within 90 Days of Creation or Registration

WASHINGTON -- Today, the U.S. Department of the Treasury's Financial Crimes Enforcement Network (FinCEN) began accepting beneficial ownership information reports. The bipartisan Corporate Transparency Act, enacted in 2021 to curb illicit finance, requires many companies doing business in the United States to report information about the individuals who ultimately own or control them.

Filing is simple, secure, and free of charge. Companies that are required to comply ("reporting companies") must file their initial reports by the following deadlines:

- **Existing companies:** Reporting companies created or registered to do business in the United States before January 1, 2024, must file by January 1, 2025.
- **Newly created or registered companies:** Reporting companies created or registered to do business in the United States in 2024 have 90 calendar days to file after receiving actual or public notice that their company's creation or registration is effective.

Beneficial ownership information reporting is not an annual requirement. A report only needs to be **submitted once, unless the filer needs to update or correct information**. Generally, reporting companies must provide four pieces of information about each beneficial owner:

- name;
- date of birth;
- address; and
- the identifying number and issuer from either a non-expired U.S. driver's license, a non-expired U.S. passport, or a non-expired identification document issued by a State (including a U.S. territory or possession), local government, or Indian tribe. If none of those documents exist, a non-expired foreign passport can be used. An image of the document must also be submitted.

The company must also submit certain information about itself, such as its name(s) and address. In addition, reporting companies created **on or after January 1, 2024**, are required to submit information about the individuals who formed the company ("company applicants").

FinCEN is committed to providing America's small businesses with the resources and information they need to make filing as quick and easy as possible. FinCEN's Small Entity Compliance Guide walks small businesses through the requirements in plain language. Filers can also view informational videos and webinars, find answers to frequently asked questions, connect to the contact center, and learn more about how to report at www.fincen.gov/boi.

Taxpayer Name ______________________________

Spouse Name ______________________________

Address for Return: ______________________________

____

Yes/No

___ Do you own a company that was crated by the filing of a document with the secretary of state or any similar office under the law of the State or Indian tribe? I.e. Corporation, S-Corp, Partnership, LLC? (If no stop here and sign the bottom.)

___ What is the date this company was created?

___ Is this business active?

___ Have you filed Your FinCEN report for all beneficial owners of 20% or more?

___ Do you wish T. Stark Tax Service to file this for you for a fee? (Note this work will NOT be done until after April 15, 2024)

If Yes I need: Your legal name, date of birth, address; and copy of current driver's license for EACH owner. Name and EIN for the business. I will send you another form to fill out.

Please NOTE: If there is **any change** to the required information about your company or its beneficial owners in a beneficial ownership information report that your company filed, your company must file an updated report no later than 30 days after the date of the change. Failure to comply is a penalty of $500 per DAY!!

X______________________________ **TAXPAYER SIGNATURE REQUIRED**

X______________________________ **SPOUSE SIGNATURE REQUIRED**