



AIRINGTON & associates

Certified Public Accountants

301 North Bryant Avenue
Edmond, Oklahoma 73034

James C. Airington, CPA
Clyde Jasper, CPA
Kae Hewett, CPA

Ancel Airington, CPA
RaLayna Kennedy, CPA

Welcome to Airington & Associates!

It is a pleasure to serve your accounting and tax preparation needs.

Attached is our Client Information Sheet, 2023 Income Tax Return Annual Engagement Letter and 2023 Tax Questionnaire for your completion and signature(s). You can mail, fax to 405.359.9002, bring the forms to our office or upload them to us from your tax portal. If returning by email, please password protect the document.

We offer our clients access to their tax returns in a safe and secure online portal that is available 24/7. This is our preferred method of providing completed tax returns.

It is completely private and secure. Once you are set up, it is as easy as logging in to your client portal using a secure ID and password. For added security, portal access requires Multifactor Authentication (MFA). Instructions are provided when you register the portal.

On your portal, you can:

- Get copies of your tax returns; no need to call us or hunt for your paper copy.
- View and pay your invoice.
- Securely send us your QuickBooks files, financial statements, or any other files.
- Store important documents that you upload to the portal.

Our tax preparation process is as follows:

When your tax documents are received, your tax return will be prepared and reviewed. A copy of your tax return will then be placed on our secure web portal for you to review. You will receive a call to go over the results. After you review and approve the returns, you can sign the returns electronically. If you are married filing jointly, we must have a unique email address for you and your spouse. You will receive an email that verifies your identity and then sign the forms. You will receive a separate email with a link to access the completed return and invoice on the portal.

The returns will be e-filed when the e-file signature forms are received by our office. You will receive an email from the IRS and applicable state acknowledging acceptance of your returns.

The invoice is due upon receipt. We accept cash, checks or credit cards.

If we have your original documents, you will receive a call letting you know your documents are ready to be picked up. If you prefer, we can shred your documents. Action Items can be printed upon request.

Airington & Associates

Telephone: 405.359.9000 ♦ Facsimile: 405.359.9002 ♦ Email: Airington_CPAS@airingtoncpas.com



CLIENT INFORMATION SHEET

Name: _____

Address: _____

Taxpayer:

Spouse:

Name: _____

TIN*: _____

Email: _____

Home phone: _____

Cell phone: _____

Work phone: _____

Date of Birth: _____

Occupation: _____

Employer: _____

Nickname: _____

Dependents:

Name	DOB	SS#	Relationship	Gender
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Primary (Tax Matters) Contact: _____

Referred by: _____

Preferred method of contact: _____ **Preferred method of payment:** _____

Documents: Pick up: _____ **Mail:** _____ **Upload to portal:** _____

Client Copies: Portal: _____ **Paper:** _____ **Portal Login:** _____

***Please provide a copy of last year's tax return. Provide SSN If tax return is not furnished.**



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Client: _____ Date: _____

2023 Income Tax Return Annual Engagement Letter

Airington & Associates appreciates the opportunity to work with you and is pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We require that this letter be read, signed, and returned to our office prior to the start of your tax return preparation.

We will prepare your 2023 federal and state income tax returns from the information which you will furnish to us. We will not audit 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 worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You represent that there is adequate substantiation to support deductions for any expenses claimed on your return. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will not and cannot detect theft, fraud, and or embezzlement. 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. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. You give us the right to shred any documents you provide us if they are not picked up within a year of this signed engagement.

The original filing due date for your income tax returns is April 15, 2024. Please have your tax information to us no later than **March 1, 2024**. If information is received after this date then we will file an extension for you. **An extension does not extend the time to pay taxes.** If you owe tax and do not pay the amount due by April 15, 2024, you will owe interest. You may also be charged penalties.

US citizens are required to report worldwide income on their US tax return. If you and/or your entity have a financial interest in any foreign accounts, you are responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15, 2024. Please make note of the new filing deadline.

We are required to electronically file all federal and state individual income tax returns. We will provide you with a copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with a signed authorization (Form 8879 & applicable state form) indicating that you have reviewed the return and that, to the best of your knowledge, you feel it is correct. We cannot transmit the returns to the taxing authorities until we have the signed authorizations. Therefore, if you have not provided our firm with your signed authorizations by April 14, 2024, your return cannot be timely filed, even though it might already have been completed. In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities.

You will also be responsible for any additional costs our firm incurs arising from the extension preparation. **An E-file authorization signature and a payment in full are required before any tax return can be electronically filed or released.**

In the interest of facilitating our services to you, we utilize a secure Web Portal. This is the safest method of providing tax returns to our clients and we strongly suggest you take advantage of the Portal. Your use of this Portal must comply with our standards of use, and as owners of the portal, we retain the right to limit and/or deny the use of the Portal for inappropriate purposes. Portal access requires Multi-Factor Authentication.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant the emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for the interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. For your protection, we request that you use the portal or a password to protect, any sensitive material you send to us. We have implemented all security data measures, per guidance, from experts in the field of information technology. In the event of the loss of personal data by a data breach, we will notify all parties involved. We will not be responsible if an event occurs through no fault of the firm.

All invoices are due and payable upon presentation. Billings become delinquent and finance charges will accrue at 1.5% per month if not paid within 30 days of the invoice date. If billings are not paid within 60 days of the invoice date, we may at our discretion, stop all work until your account is brought current, or we may withdraw from this engagement until your account is brought current. In the event we stop work or withdrawal from this engagement because of your failure to pay on a timely basis for services rendered, we shall not be liable for any damages/penalties incurred as a result of our ceasing to render services. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement because of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

We reserve the right to require retainers at our discretion. New clients will be requested to remit a retainer. The new client status will remain in effect for the first twenty-four (24) months of service. The retainer is an estimate of work to be performed, and additional amounts may be due. Any estimate we give is based upon the information you initially provide to us. Actual fees may vary as circumstances change and/or newly corrected information is made available.

We are responsible for preparing only the items stated above. Our fee does not include responding to inquiries or examinations by taxing authorities. However, we are available to represent you. Our fees for such services are at our standard rates and would be covered under a separate engagement letter. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Per IRS Security Summit requirements, if you would like to have a refund direct deposited or a balance due debited from your bank account, you will need to verify the name of the financial institution, routing transit number, account number, and type of account.

We have spent many years becoming very knowledgeable and educated in tax and accounting matters. In addition, we are required to continue our education annually to maintain our licenses. When you contact us, it is because you need our knowledge and assistance with something, this is when our time becomes billable. If you call our office with a "general" question that we can quickly answer, we consider this a courtesy service, and you will not be billed for our time. Phone calls requiring research, business or personal planning, tax compliance, etc. will be billed in accordance with our billing policy.

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 at the end of the return copy of this letter.

Sincerely,

Airington & Associates, PLLC

I have read and agree to the terms stated in the accompanying tax return preparation agreement.

Taxpayer Signature

Date

Spouse Signature (If Married Filing Joint Return)

Date

Consent to Disclosure of Tax Return Information

Federal law requires this consent form to be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return and, in certain limited circumstances, for purposes involving tax return preparation without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because our ability to disclose your tax return information to another tax return preparer affects the tax return preparation service(s) that we provide to you and its (their) cost, we may decline to provide you with tax return preparation services or change the terms (including the cost) of the tax return preparation services that we provide to you if you do not sign this form. If you agree to the disclosure of your tax return information, your consent is valid for the time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, *including your personally identifiable information such as your Social Security Number ("SSN")*. Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States that will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. section 7216) to protect the privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, federal agencies may not be able to enforce United States laws that protect the privacy of your tax return information against a tax return preparer located outside of the United States to whom the information is disclosed.

If you agree to allow our firm to disclose your tax return information, including your SSN, to outside contractors for purposes of providing assistance in the preparation of your individual income tax return, please sign and date your consent to the disclosure of your tax return information.

I, (We), the undersigned, authorize Airington & Associate to disclose to outside contractors my tax return information including my SSN to allow such outside contractors to assist in the preparation of my individual income tax return.

Taxpayer

Spouse (if joint return)

Consent is Valid thru December 31, 2024

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

2023 Tax Questions

Client Name: _____

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please provide: _____		
Did your telephone or email address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please provide: _____		
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.	<input type="checkbox"/>	<input type="checkbox"/>
COVID-19 Information		
Did you receive State and Local Fiscal Recovery Funds (SLFR) under a program to support those negatively impacted by the COVID-19 pandemic for helping you with your mortgage insurance and/or home purchases, such as funds to pay some or all of the down payment and closing costs associated with your purchase of a home?	<input type="checkbox"/>	<input type="checkbox"/>
Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state?	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,500?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Is there any other person(s) who lived with you more than half the year but not claimed by you last year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter for use during 2023	<input type="checkbox"/>	<input type="checkbox"/>
Business or Rental Information		
If you own a business, farm or rental property, did you make any payments over \$600 in 2023 that would require you to file Form(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes", did you file the required Form(s) 1099?		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>

If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?

Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter for use during 2022

Business or Rental Information

If you own a business, farm or rental property, did you make any payments over \$600 in 2022 that would require you to file Form(s) 1099?

If "Yes", did you file the required Form(s) 1099?

Did you start a new business or purchase rental property during the year?

Did you sell, exchange, or purchase any assets used in your trade or business?

Did you acquire a new or additional interest in a partnership or S corporation?

Did you sell an existing business, rental, or other property this year?

If you are a business owner, did you pay health insurance premiums for your employees this year?

Did you utilize an area of your home for business purposes?

Purchases, Sales and Debt Information

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

Did you purchase or sell a principal residence during the year?

Did you foreclose or abandon a principal residence or real property during the year?

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

Did you acquire or dispose of any stock during the year?

Did you take out a home equity loan this year?

Did you refinance a principal residence or second home this year?

Did you lend money with the understanding of repayment and this year it became totally uncollectable?

Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?

Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?

Income Information

Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?

Did you receive any income from property sold prior to this year?

Did you receive any unemployment benefits during the year?

Did you receive any disability income during the year?

Did you receive any Medicaid waiver payments as difficulty of care during the year?

Did you receive tip income not reported to your employer this year?

Did any of your life insurance policies mature, or did you surrender any policies?

Did you receive any awards, prizes, hobby income, gambling or lottery winnings?

Did you receive any income considered to be nonemployee compensation?

Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?

Do you expect a large fluctuation in income, deductions, or withholding next year?

Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork, or used digital assets to pay for goods or services?

Retirement Information

Are you an active participant in a pension or retirement plan?

Did you receive any Social Security benefits during the year?

- Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- If yes, were any withdrawals due to a Federally declared disaster?
- If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2022?
- Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?
- Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

Education Information

- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?
- Did anyone in your family receive a scholarship of any kind during the year?
- If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?
- Did you make any withdrawals from an education savings or 529 Plan account?
- If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

Health Care Information

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?
- Did you pay long-term care premiums for yourself or your family?
- Did you make any contributions to an ABLE (Achieving a Better Life Experience) account?
- Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account?
- If you are a business owner, did you pay health insurance premiums for your employees this year?

Itemized Deduction Information

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?
- If yes, please provide evidence such as a receipt from the donee organization, a

canceled check, or record of payment, to substantiate all contributions made.

- | | | |
|---|--------------------------|--------------------------|
| Did you donate a vehicle or boat during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay real estate taxes for your primary home and/or second home? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any mortgage interest on an existing home loan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur interest expenses associated with any investment accounts you held? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any major purchases during the year (cars, boats, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax? | <input type="checkbox"/> | <input type="checkbox"/> |

Miscellaneous Information

- | | | |
|--|--------------------------|--------------------------|
| Did you make gifts of more than \$16,000 to any individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you utilize an area of your home for business purposes? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you engage in any bartering transactions? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you retire or change jobs this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any individual as a household employee during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make energy efficient improvements to your main home this year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a distribution from, or were you a grantor or transferor for a foreign trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive correspondence from the State or the IRS?
If yes, explain: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund. | <input type="checkbox"/> | <input type="checkbox"/> |