

Ferrigno Tax & Accounting Services

77 East Main Street, P.O. Box 202, Washingtonville, NY 10992
Phone (845) 496-6600 Fax (845) 496-2563

Date: _____

www.ferrignotax.com

NEW CLIENTS: Provide **Current** Driver's License(s) - We will make copy

Do you have last year's tax return? Yes No

Same Filing Status as Last Year? Yes No (Please explain) _____

Taxpayer: _____ **D.O.B.** _____ **SS#:** _____

Taxpayer Email: _____ **Phone:** _____ Cell Home

Spouse: _____ **D.O.B.** _____ **SS#:** _____

Spouse Email: _____ **Phone:** _____ Cell Home

Address: _____

Dependents:

Name: _____ D.O.B. _____ SS#: _____

Name: _____ D.O.B. _____ SS#: _____

Name: _____ D.O.B. _____ SS#: _____

REQUIREMENTS FOR DIRECT DEPOSIT OR DIRECT DEBIT

The owner of the account and the tax filer must be the same

Bank Name: _____ **Checking** **Savings**

Routing Transit Number: _____ **Account Number:** _____

Virtual Currency

Yes **No** At any time during 2023 did you receive, sell or exchange, gift or otherwise acquire any financial interest in any virtual currency (i.e. Cryptocurrency)?

If **Yes**, please explain and include any pertinent documents. _____

Health Coverage

Yes **No** Did you have health care coverage for the full year (spouse and dependents, if applicable)?

Yes **No** If health care coverage was through the Marketplace check yes and provide the 1095-A.

OFFICE USE ONLY: INITIAL: _____

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General Engagement Letter for Individual Tax Return Preparation

This letter is to inform you, the taxpayer, of the services we will provide you, and the responsibilities you have for preparation of your tax return.

Tax Return Preparation

- We will prepare your 2023 federal and state tax returns based on information you provide. Services for preparation of your return do not include auditing, verification of information or compliance. A write-up, if required, is an additional fee.
- This engagement does not include any audit or examination of your books or records. In the event your return is audited, you will be responsible for verifying the items reported.
- You must review the return carefully before signing to make sure the information is correct.
- The tax return preparation fee does not include bookkeeping, or write-ups. There is an extra charge for write-up of \$50/hr.
- Fees must be paid before your tax return is e-filed. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.
- Fees charged for tax return preparation do not include audit representation or preparing materials to respond to correspondence from taxing authorities.
- Preparation fees do cover limited assistance and consultation during the year.
- The engagement to prepare your 2023 tax returns terminates upon delivery of your completed returns and original documents to you. Please store your supporting documents and copies of your tax returns in a secure place for at least five years.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we are required to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities and that you understand our responsibilities in preparing your tax returns as explained above. For a joint return, both taxpayers must sign.

Taxpayer

Spouse

Date

Privacy Policy. The nature of our work requires us to collect certain nonpublic personal information about you from various sources. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission. Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to any third party without your express permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access. Please contact us with any questions regarding our privacy policy.

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Any activity in foreign accounts, please see the Foreign Account Section of this document on page 4.

Tax-related questions: Please check and provide additional info and documents if necessary

	YES	NO	Additional info is needed if answer is "yes"
1. Did you or your spouse, if applicable, change jobs?			
2. Have you (or an entity of which you are an owner) been convicted of Bribery involving Public Servants and Related Offenses, Corrupting the Government or Defrauding the Government (NY Penal Law Article 200, 496, or section 195.20)?			
3. Do you own rental property?			
4. Do you have a Business or any 1099 - MISC, 1099-NEC or 1099-K Income? Expenses?			
5. Did you receive any unemployment benefits? 1099-G? (can be obtained online)			
6. Do you have any gambling winnings/ losses to declare?			
7. Did any member of your household incur qualified education expenses? Student loan interest?			
8. Did you have receipts for any charitable contributions? If so, amount.			
9. Did you make any energy efficient home improvements? Purchase an electric car?			
10. Did you make any out of state, catalog or internet purchases on which you did not pay sales tax?			
11. For the purpose of sales tax deduction, did you purchase a car, boat, or RV last year? If so, provide sales receipt.			
12. Did you, or your spouse if married jointly, maintain or have use of an apartment or living quarters in NYC during 2023? If YES, how many days did you spend in NYC?			

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IRS Form- Disclosure of Foreign Assets *

Congress has passed harsh penalties for not attaching this asset “disclosure” Form to your 2023 tax return. We are now required to make further inquiries to ensure that penalties and the loss of the tax return statute of limitations will not affect our taxpayers:

Yes **No** Did you have any interest in or authority over any foreign account or foreign trust in 2023 (including, but not limited to: foreign banks or brokerage accounts, stocks or foreign financial instruments, foreign-issued annuities, pensions, life insurance with cash value, foreign commodity futures, or option accounts)? **If Yes, we will need additional information.**

Yes **No** During 2023, did you receive a distribution from or was the grantor of, or transferor, to a foreign trust (a foreign pensions is considered a foreign trust)?

FBAR – Required if aggregate value is over \$10,000 on any day of year.

Form 8938 – Required to be filed with tax returns if foreign accounts exceed \$50,000 on the last day of the tax year or \$75,000 at any time during the year for singles and married filing separate or \$100,000 on the last day of the tax year or \$150,000 at any time during the year for Married Filing Joint Filers.

*For additional information on this subject, you can obtain the instructions for Form 8938 from the IRS website: www.irs.gov.

Signature

Date