



Dear Tax Client:

This letter is designed to help you gather information to prepare your 2022 income tax returns.

After much deliberation and analysis, we have determined that it is necessary to change our business model to better serve our clients in a more efficient manner. As a result, there will be very limited in-person meetings during tax season. However, you can schedule an in-person appointment with your tax advisor, for any questions or concerns you may have, from May 1 thru December 30 by calling the office weekdays from 8 AM to 4 PM.

As R J Caruso Tax & Accounting continues to grow, we have increased the number of tax professionals on our staff to try and meet the demand. They, along with Jason and Chad, will also assume Romey's workload as he transitions into retirement. We thank you for your patience while we work through this transition.

NYS SECURITY REQUIREMENT - TAXPAYER and SPOUSE (if filing jointly) MUST BRING IN THEIR **CURRENT DRIVER'S LICENSE OR A CLEAR COPY** (Front and Back).

PAYMENT FOR SERVICE – As a matter of transparency, we want to make our clients aware that, due to the ever-increasing costs of doing business, we have aligned our fees closer to the national average for personal income tax preparation. As such, most returns will result in a modest fee increase, but returns that generate several schedules or tax returns that are more complex could result in a substantial fee increase. However, to ease the burden of payment upon completion of the tax returns, we will now **accept payment by credit card** along with cash, check, E-Check or Venmo **@rjtax**.

DELIVERY OF TAX INFORMATION: You can submit your tax information to us by using: **U. S. Mail** (P.O. Box 2066, Oswego, NY 13126), **Private Carrier** (UPS, FedEx, DHL – 364 East Ave, Oswego, NY 13126), **Fax** (315-342-5100), **Email** (Each preparer has a separate Email address), **Upload from Website Portal** (rjcarusotax.com) *or* you can drop off.

Drop Off at The Office - The drop off window in the office lobby will be accessible **Mon-Thurs: 8am to 7pm; Fri: 8am to 5pm; and Sat: 9am to 2pm**, beginning **Monday, January 30th**. There is also a secure drop box located outside at the west end of the building behind the yellow guard posts next to the portable generator accessible **24 hours a day, 7 days per week**.

PICK-UP AND APPOINTMENTS - Once your tax return(s) are finished, someone from our front office will contact you for pick-up. Please review the return(s) at home immediately upon receipt and if you have specific questions or concerns, a phone appointment can be scheduled. Your preparer or one of our staff members will contact you directly if there appears to be tax information missing or if there is a question, after an initial review of your tax documents.

INCOME DOCUMENTS - W-2 (Wages), W-2G (Gambling), 1099-NEC (Non-Employee Compensation), 1099-MISC (Rental, Prize Money, Other), 1099-R (Retirement), 1099-SSA (Social Security Benefits), 1099-INT (Interest Income) 1099-DIV (Dividend Income), 1099-B (Stock/Mutual Fund Sales – Also include date purchased and purchase amount for each sale), 1099-S (Real Estate Sales), 1099-A & 1099-C (Debt Cancellation), 1099-G (State Refunds & Unemployment Insurance – For NYS Unemployment Benefits you must download 1099-G from your Online Account).

DEDUCTION DOCUMENTS - 1098 (Mortgage Interest), 1098-E (Education Loan Interest), 1098-T (Tuition Payments), 1095-A (Marketplace Health Insurance Premiums - NYS Must Download 1095-A from your Online Account).

MISC. DOCUMENTS – K-1 Schedule (From S-Corp, Partnership, Trust or Estate), Closing Statement (Purchase or Sale of Real Estate), Property Tax Bills (County, School, City, Village, Town), Donations (Receipts, Cancelled Checks, Credit Card Statements), Private Mortgage (Name, Address, SS#, Amortization Schedule), Boat or RV as Second Residence (Bank Name, Address, Federal ID#, Interest Paid – No 1098 will be issued by Bank), Gross Revenue and Breakdown of Expenses (Self-Employed Business, Rental Activities, Farm).

DEPENDENT TAX RETURNS – No Charge, *except* there will be a \$60.00 minimum fee for: 1) non-New York State tax returns, 2) stock or crypto sales requiring Schedule D to be filed, and/or 3) a small business requiring Schedule C to be filed. Once your child is no longer a dependent, the normal tax preparation fee will be charged.

AMENDED RETURN - \$75.00 minimum, if due to additional information being presented or changes required after original return was E-filed.

ORGANIZER – If you would like our condensed Organizer, it can be down-loaded from our website (rjcarusotax.com) or emailed to you by calling the office during normal business hours. If you would like a complete organizer, they will be in your client portal by January 16th 2023 or you can call the office and have it emailed to you by calling the office during normal business hours. There will be a \$10.00 handling fee if mailed by USPS or private carrier.

Please fill in the information below so we can make sure your software record is up to date.

Address Change from 2021_____

Taxpayer's Cell # (____)_____ Taxpayer's Email_____

Spouse's Cell # (____)_____ Spouse's Email_____

Taxpayer's Job Title_____ Spouse's Job Title_____

Thank-you for allowing us to prepare your 2022 personal income tax return(s).

Sincerely,

RJ CARUSO TAX & ACCOUNTING