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Dear Clients,

Our prayer is that you are taking time to enjoy and celebrate Christmas and that we can all have a truly blessed New Year. Thank you for your continued loyalty to our firm. We spent several hours throughout the year educating ourselves so we could relay accurate information onto you. Please use this annual client letter to help enable you to learn about the information and forms we will need to help make the 2023 tax filing season a success for both clients and our firm. There are individual and business worksheets available on our website angelcook.net. Go to the 'Resources' tab, client tax worksheets, then, select and print worksheets that correspond to you and your related tax returns. The worksheets will aid you in gathering the information and forms to prepare your 2023 tax return.

In order to accurately prepare your return, here is a simple checklist of tax information forms you could receive:

__ W-2 for Wages	__ W-2G for gambling	__1099-Int for interest
__ 1099-Div for dividends	__1099-B Brokerage	__SSA-1099 Social Security
__ 1099-NEC for income	__ 1099-Misc for income	__ 1099-K for income
__ 1099-R for retirement	__1099-G for refunds & unemployment	
__ 1099-Int for mortgages	__ 1098-T for tuition	__ 1099-SA for HSA's

__ K-1 forms from investments in S Corporations or partnerships
__ Childcare costs, and the name, address, amount and ID # of the recipient
__ Charitable donations-total amounts and recipients
__ Property tax paid on your home, property or cars
__ Estimated tax payments and dates
__ Any letters you received from the IRS or state tax authorities
__ Our engagement letter

The scrutiny of foreign accounts is still a hot topic for IRS, so you will need to be absolutely clear about any non-US accounts or income so we can report that correctly.

For 2023 there are new credits for home improvements that will yield tax benefits. If you installed a new furnace, A/C, boiler, heat pump, water heater, woodstove, windows, doors, insulation, solar or battery storage we will need a copy of your invoice to fill out the this form appropriately.

Lastly, related to taxes, there are some new tax planning tools for 529 plans (not just for education anymore) that we can discuss if that pertains to your situation.

In regards to client management, we are implementing two changes for the 2023 tax year. If you plan to send us your tax information electronically, we will use ImagineShare, a secure portal, for you to upload documents. This will be the only location we will accept digital uploads. This portal is easily accessible via computer, tablet, and smart phone using your preferred browser. Please contact us if you plan to share your documents this way so we can create your workspace. The second client management change we will implement for 2023 is that all tax preparation fees will be due at time of service. Services can still be paid using cash, check, debit/credit card or authorizing ACH with refund. So please plan ahead of time to have funds available to pay your tax preparation fees.

Please call in by January 15th to schedule your tax appointment.

We are happy to meet with you throughout the year for tax planning, retirement, and similar income tax related issues, and sincerely appreciate your continued business each year.

Thank You

ANGEL & COOK, LLC

Gene Angel, EA   Ryan Cook, CPA   Heather Lyle, EA   Lori Ward, RTRP