TAX YEAR 2025

- If you have questions when filling out the tax questionnaire, please visit our website MachnicAccounting.com. Many helpful topics are covered there. You can also complete & submit the questionnaire on our website.

- The IRS has generated Identity Protection PINs to some individuals. **We have no way of knowing who has been assigned a PIN.** You will receive this information directly from the IRS by LETTER. Please keep an eye out for any letters coming from the IRS. If you have had a PIN in the years past, it is HIGHLY likely you will have a PIN again this tax year. **If you fail to provide the PIN to us, and the e-file of your tax return is rejected due to lack of PIN, additional re-filing fees will apply.**
  Do you (and/or your spouse) have an Identity Protection PIN? If yes, please provide the letter with your documents: ☐Yes ☐No

- If you have a dependent that has filed their own tax return, make sure that they have not claimed themselves **before you bring in your tax documents.** If your e-file is rejected, due to a dependent claiming themselves and therefore not claimable by you, additional fees will apply for the recalculation and re-filing of your tax return.

- An additional service we provide, separate from Tax Prep, is Tax Withholding Calculation. This may be necessary for a variety of reasons (you are not having enough withheld from your paycheck, your salary or dependents have changed, etc.) Please let us know if you would like us to calculate your withholding.

Thank you for choosing Machnic Accounting to assist you with your tax preparation. This letter confirms the terms of our engagement and outlines the nature and extent of the service we will provide.

We will prepare your federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items, but will not audit or otherwise verify the data you submit.

A questionnaire and itemized deduction worksheet is provided to help you collect the data required for your return. The questionnaire and worksheet will also help you avoid overlooking important information. By using it, you will facilitate the efficient preparation of your returns and help minimize the cost of our services.

Failure to complete the questionnaire may result in additional fees.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find misappropriations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover.

You agree that in the event your return cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information from you needed to prepare a return on a timely basis. Additionally, extensions may affect your liability for penalties and interest of compliance with government deadlines, and that we have no responsibility in that regard. Late payment penalties, underpayment penalties and interest charges accrue on any income tax that remains unpaid as of the original due date of your income tax returns.

The law imposes penalties when taxpayers underestimate their tax liability. If you have concerns about these penalties, please let us know.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due before tax returns are filed and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within (30) days.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of your records and our paperwork for your engagement for four years, after which these documents will be destroyed.

Our engagement to prepare your tax returns will conclude with the delivery of the completed returns to you (if paper filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work please sign this letter in the space indicated.

We appreciate your confidence in us. Please call (219) 595-5290 if you have any questions.

Or visit our website at: **MachnicAccounting.com**

Sincerely,

Machnic Accounting
8411 Kennedy Avenue
Highland, IN 46322
219-595-5290
MachnicAccounting.com
Info@MachnicAccounting.com

EFFECTIVE ON OR AFTER MARCH 15th :
If you are dropping off tax documents an extension may need to be filed to complete the return. An extension is an extension of time to file not to pay. If you think you may owe, a payment should be made with the extension to reduce any penalties.

PLEASE SELECT HOW YOU WOULD LIKE TO RECEIVE YOUR TAX RETURN:		
PAPER COPY that we print out ☐	**EMAILED COPY TO (please circle):** that you print out **TAXPAYER** ☐ **SPOUSE** ☐	**PORTAL ACCESS COPY** that you print out ☐

PLEASE NOTE: You will be charged a *$25 Paper Copy fee.*

Email and/or Portal Access copies are FREE.

Taxpayer: ____
Signature Date

Spouse: ____
Signature Date

<u>THINGS TO CONSIDER BEFORE BRINGING IN YOUR TAX DOCUMENTS:</u>

By following these guidelines, you will add to the efficiency of YOUR tax preparation process.

- **Check your last year's tax return's original documents against this year's tax forms to see if you have all of the necessary forms. Typically, people have the same tax forms from year to year. When you drop off your tax documents, we do just this, to see if you are missing anything. This is especially helpful for those individuals that have multiple brokerage/retirement accounts.**

- **If you are missing documents, your tax prep will go into a "Hold" status. By making sure you have everything BEFORE you drop off, you will ensure that you get into the system immediately, without a delay, due to us awaiting additional information.**

- **Any in-person meetings are BY APPOINTMENT ONLY. Please schedule an appointment ahead of time.**

- **HAVE ALL OF YOUR TAX DOCUMENTS OUT OF THEIR ENVELOPES & PERFORATED MAILERS BEFORE BRINGING THEM INTO US.**
  This is a <u>VERY</u> time consuming step for us. We cannot stress this enough.

- **Keep like forms together. This will not only help you see what you have, but it will help us when we are preparing your file. (W-2's, 1099's, Mortgage, Student Loan, etc.) PLEASE DO NOT TEAR APART THE PERFORATED W-2 OR 1099 FORMS. DOING SO WILL CAUSE THEM TO BE EASILY LOST.**

- **Please place your documents in a disposable/paper envelope or paper clip when dropping off, as these will be shredded once we process your documents. Do not leave over-sized plastic binders or folders (or any other folders or envelopes that you want to keep) with us, as we cannot guarantee they will be returned to you.**

- **DO NOT BRING US YOUR RECEIPTS. We do not need your Doctor, Pharmacy, Dental, Hospital, etc. receipts. We only need the totals for each category you have. You can simply write these totals on a sheet of paper and include it with your tax forms. The same is true for Charitable Donations. Separate donations into "cash" and "non-cash" totals. *<u>By totaling your items, you will ensure that your tax return will not be delayed due to calculation of your receipt totals, as well as avoiding additional charges.</u>***

- **<u>Some items are NO LONGER deductible</u>: Union Dues, Continuing Education Expenses, Work Clothing/Shoes, Tools**

- **Please note, you will be charged a $25 fee for all paper tax returns. All tax returns can be access free of charge via email and/or the client portal at your convenience.**

- **If you have bought or sold a house we only need the Settlement Statement (also called a Closing Statement). It is typically legal sized paper(s) with all the final $$ amounts listed by line item. We do not need the entire packet the title company gives out at closing.**

- **We do not need a copy of your prior year's tax return, UNLESS you are a NEW CLIENT. If you are a returning client, we already have your prior year's tax returns on file.**

- **Finally, a new tax questionnaire is REQUIRED EVERY YEAR by our insurance company. Our questionnaire is easily available on our website, www.MachnicAccounting.com.**

TAXPAYER NAME	SPOUSE NAME
MARITAL STATUS	
IS TAXPAYER LEGALLY BLIND?	IS SPOUSE LEGALLY BLIND?
SOCIAL SECURITY # D.O.B.	SOCIAL SECURITY # D.O.B.
CELL PHONE HOME PHONE	CELL PHONE
CAN YOU RECEIVE TEXT MESSAGES?	CAN YOU RECEIVE TEXT MESSAGES?
EMAIL ADDRESS	EMAIL ADDRESS

STREET ADDRESS	CITY	STATE	ZIP

ARE YOU (circle one): NEW CLIENT ☐ RETURNING CLIENT ☐
REFERRED BY:_________________________

NEW CLIENTS PLEASE PROVIDE PREVIOUS YEAR'S TAX RETURN

DO YOU (circle one) OWN HOME ☐ RENT HOME ☐

IF RENT: monthly rent is $

DESIRED FILING STATUS:	SINGLE ☐	HEAD OF HOUSEHOLD *	MARRIED FILING JOINT ☐	MARRIED FILING SEPARATE ☐

*IF HEAD OF HOUSEHOLD: ☐NEVER MARRIED ☐DIVORCED ☐WIDOW/WIDOWER

DEPENDENT NAME	SOCIAL SECURITY #	DOB	MONTHS IN HOME THIS YEAR	RELATIONSHIP

DID ANY DEPENDENTS LISTED ABOVE **CLAIM THEMSELVES ON A SEPARATE TAX RETURN? YES☐NO☐

DID ANY DEPENDENTS LISTED ABOVE ATTEND A **PRIVATE SCHOOL? YES☐NO☐

IF YOU RECEIVE A REFUND, WOULD YOU LIKE DIRECT DEPOSIT? YES☐NO☐

IF YOU RECEIVE A REFUND, WOULD YOU LIKE YOUR REFUND APPLIED TO FOLLOWING TAX YEAR? YES☐NO☐

BANK NAME	ROUTING NUMBER	ACCOUNT NUMBER	CHECKING or SAVINGS

PERSONAL INFORMATION:

Yes No

☐ ☐ Did your marital status change during the year?

If YES, explain:____

☐ ☐ Can you or your spouse be claimed as a dependent by someone else?

☐ ☐ Did your address change during the year?

If YES, new address: ____

Date you moved: ____

☐ ☐ Did you pay or collect alimony during the year? **If YES, please explain**______________________________

DEPENDENT INFORMATION:

Yes No

☐ ☐ Did you have any changes in dependents this year?

If **YES**, explain: ____

☐ ☐ Can another person qualify to claim the dependent child/children?

****A $75 FEE WILL BE CHARGED FOR ALL TAX RETURNS THAT HAVE TO BE AMENDED****

☐ ☐ Did you have any childcare expenses during the year?

If YES, provide CHILD CARE PROVIDER name, address, federal identification number and total $ amount paid.

____

HEALTH CARE INFORMATION:

Yes No

☐ ☐ Did any members of your household have healthcare coverage through the Marketplace (Obamacare)?

If yes, please provide form 1095-A.

☐ ☐ **If NO, provide the name of the individual who did NOT have healthcare coverage:** ________________

☐ ☐ Did you make any contributions to an HSA account, other than through your employer?

If YES, provide form 5498-SA.

INCOME:

Did you receive any of the following?

Yes No

☐ ☐ Wages or Salaries. **If yes, provide form W-2**

☐ ☐ Interest Income. **If YES, provide form 1099-INT**

☐ ☐ Dividend Income. **If YES, provide form 1099-DIV**

☐ ☐ IRA, Pension or Annuities. **If YES, provide form 1099-R**

☐ ☐ Social Security or Railroad Benefits. **If YES, provide form SSA or RRB**

☐ ☐ NON IRA Stock Sales. **If YES, provide form 1099-B**

☐ ☐ Self-Employment Income. **If YES, provide form 1099-Misc and/or Record of Income & Expenses**

☐ ☐ Rental Income. **If YES, provide form 1099-Misc and/or Record of Income & Expenses**

☐ ☐ S Corp Partnership or Trust Income. **If YES, provide form K-1**

☐ ☐ Cancellation of Debt. **If YES, provide form 1099-C**

☐ ☐ Unemployment Compensation. **If YES, provide form 1099-Gov**

☐ ☐ Sale of Home or Business. **If YES, provide Closing/Settlement Statement**

☐ ☐ Gambling Income and or sports betting. **If YES, provide form W2-G (available on your online account)**

Gambling Losses $________________________

☐ ☐ Any foreign bank accounts? If YES, please explain:______________________________________

☐ ☐ Any other income (e.g., alimony) not mentioned above? **If YES, please explain:** ______________________

☐ ☐ Did you have overtime? **If YES, provide your last paystub of 2025**

ADJUSTMENTS TO INCOME:

Did you have any of the following:

Yes No

☐ ☐ Student Loan Interest. **If YES, provide form 1098-E**

☐ ☐ IRA Contributions. **If YES, provide form 5498**

☐ ☐ Educator (Teacher) Expenses. **If YES, provide total $**___________________

Did you replace a water heater, furnace, AC or windows? **If yes, provide information**

ITEMIZED DEDUCTIONS: PLEASE PROVIDE TOTALS ONLY. WE DO NOT NEED RECIEPTS.
JOB RELATED ITEMS ARE NO LONGER DEDUCTIBLE (work clothes/shoes, union dues, tools, continuing ed)

Medical Expenses must exceed 10% of your adjusted gross income.

Did you have any of the following?

Yes No

☐ ☐ Out Of Pocket Prescriptions, Medical, Hospital, Dental, Vision Expenses Paid.

If YES, provide the combined total of all $____

☐ ☐ Out Of Pocket Health Insurance Premiums Paid. **If YES, provide total $**____________________

☐ ☐ Out Of Pocket Skilled Care/Nursing Home Facility Paid.

If YES, provide total $_________________________

☐ ☐ Charitable Donations. (**NON-Cash Donations over $500, must provide documentation or form 1098-C**).

If YES, provide:

Cash Donation Total $____

NON-Cash Donation Total $____

Did you donate to an Indiana college? **If YES, please provide date, amount and name of college.**

____

☐ ☐ Real Estate Taxes Paid. **If YES, provide total $**____________________________________

☐ ☐ Excise (Personal Property) Taxes Paid. **If YES, provide total $**__________________________

☐ ☐ Home Mortgage Interest Paid. **If YES, provide form 1098**

EDUCATION INFORMATION:

Yes No

☐ ☐ Did you pay tuition expenses that were required for attending college, university or vocational school for yourself, your spouse or a dependent during the year (even if classes were attended in another year)? **If YES, please provide 1098-T.**

☐ ☐ Have you taken Education Credits in previous years? **If Yes, provide years taken** ________________

☐ ☐ Did you make a contribution to OR receive a Distribution from an Education Savings Account or Qualified Tuition Program, such as a 529 Plan during the year?

If YES, provide Account Number and Amount for each account ______________________________

____

Yes No

☐ ☐ Did you have any other education expenses not included on 1098-T (such as books, Computer or lab fees)? **If YES, provide total $**____

MISCELLANEOUS INFORMATION

Yes No

☐ ☐ Did you make any estimated quarterly tax payments? **If YES, provide payment details:**

1st Quarter: Federal $________________________ State $____________________________

2nd Quarter: Federal $________________________ State $____________________________

3rd Quarter: Federal $________________________ State $____________________________

4th Quarter: Federal $________________________ State $_____________________________

Effective March 15th:
If you are dropping off tax documents ON OR AFTER March 15th an extension may need to be filed to complete the return.

A fee of $25 will be charged for additional copies OR to re-print a tax return.

Taxpayer: ____

Signature Date

Spouse: ____

Signature Date

NOTES TO THE PREPARER