



TAX ORGANIZER

Taxable Year : 2024

Ellis Lee Hostetter & Co., P.C.
Certified Public Accountants

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Lebanon, PA 17042-5443

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Marital Status at end of Tax Year

Married - filing jointly
Married - filing seperately

Head-of-Household with Qualifying Dependent
Single

Widow - Spouse's
Date of Death _____

(T) - Taxpayer

(S) - Spouse

Your Name		D.O.B.		SSN	
Spouse's Name		D.O.B.		SSN	
Address					
City		State		ZIP	
Primary Phone #			Primary Email Address		
Occupation(T)			Occupation(S)		

DEPENDENTS - attach additional sheet if necessary

First and Last Name	SSN	Relationship	Date of Birth	IRS IP PIN

Did you move during the year 2024? : If so include closing statements for bought/sold home

Moved from - Old Address: _____ Date moved _____

Moved to - New Address: _____ Date moved _____

2024 Estimates	Federal Amount Paid	State Amount Paid	Local Amount Paid
April 15, 2024			
June 15, 2024			
Sept. 15, 2024			
Jan. 15, 2025			

Did you or your spouse apply or receive an IRS IP PIN number in the mail or online? (6 digit number)

Yes No

Taxpayer IP PIN _____ Spouse IP PIN _____

Do you have Pennie or government marketplace insurance?

Yes No ** If yes, provide Form 1095A

Do you have any financial interest in, or authority over foreign account or trust?

Yes No

At any time in 2024, did the taxpayer(s) receive (as a reward, award or payment) or sell, exchange, gift or dispose of a digital asset (or any financial interest in a digital asset)?

Yes No ** If yes, include documentation / records.

If you are eligible for a federal tax refund, do you want the IRS to directly deposit your refund into your bank account?

**** PLEASE PROVIDE A COPY OF A CANCELED CHECK TO VERIFY THIS INFORMATION**

Bank Name : _____

Account Type :

Checking
 Savings

Bank Routing Number : _____

Account Number : _____

Dear Client,

As the year winds down, the tax reporting forms begin to arrive, and we want to remind you which ones we need you to accumulate and send to us with your tax information.

We still need the annual information forms that are sent to you for tax purposes. As a reminder, here is a simple checklist:

- W-2 for wages
- 1099-DIV for dividends
- 1099-NEC for income
- 1099-R for retirement
- 1099-Int for mortgages
- 1099-A Health insurance
- K-1 forms for investments in S corporations or partnerships
- Form 5498 for IRA values
- Child care costs (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, state or local authorities
- Our engagement letter
- W-2G for gambling
- 1099-B Brokerage
- 1099-MISC for income
- 1099-G for refund & unemployment
- 1098-T for tuition
- 1099-Int for interest
- SSA-1099 Social Security
- 1099-K for income
- 1099-SA for HSA's

If you have a small business, farm or rental property you can find a checklist for those activities, if needed, at www.elhcopc.com under the TAX tab.

Again, **IRS scrutiny of foreign accounts** means that you need to be absolutely clear about any non-US accounts or income so that we report it correctly.

If you have bought and/or sold a home in 2024 we need the closing statements on both the purchase and the sale, as well as a list of improvements (with cost) for any improvements you made to the old home.

Cryptocurrency activities continue to cause major tax issues for people that believe it is not reportable. Bluntly, **cryptocurrency is taxable**, is reportable, and carries incredible penalties for not reporting, so make sure to discuss it with us if you dipped your toes in that water.

Every year we are reminded of how much we value your business, and we want to once again say thank you. Please contact us with any questions.

Sincerely,

Ellis Lee Hostetter & Co., P.C.

ELLIS LEE HOSTETTER & CO PC

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January 1, 2025

Subject: Preparation of Your 2024 Tax Returns

Dear Client:

Thank you for choosing ELLIS LEE HOSTETTER & CO PC to assist you with your 2024 taxes.

1. We are pleased to confirm our understanding of our arrangements for your income tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. We want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it. **Policy for 2024 taxes, payment will be required at the time of receipt. Submission of returns will not be completed until payment is made in full.**

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare the returns from information you furnish to us. It is your responsibility to provide all information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3rd party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rate of **\$150/hour**, billed in 1/4-hour increments.

Tax Preparer Responsibilities

3. We will prepare your 2024 Federal, PA State and Local 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. Our minimum fee to prepare an individual (Federal, State, Local) is **\$200**, and your fee will be based upon our price sheet which is available upon request. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services. We are not responsible for returns prepared by other preparers. If you have taxable activity in a state/city other than listed above, you are responsible for providing our firm with all the information necessary to prepare any additional applicable state(s) or local returns as well as informing us of the applicable states.

4. We are responsible for preparing only the specific individual income tax forms for the specific reporting agencies listed in this letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) of which you have requested in paragraph 3 above. Our firm is available under the terms of a separate letter to provide a nexus study that will enable us to determine whether any other state tax filings are required.

Taxpayers Responsibilities

5. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign accounts(s). Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such a disclosure includes filing Form 8938 with this Form 1040. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax-related forms, and penalties may be due, for which we have no responsibility. In the absence of Such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.

6. If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen 114 required to be

the U.S. Department of the Treasury on or before April 15th of each tax year. Us citizens are required to report worldwide income of their US tax returns.

7. In addition, currently the IRS, under IRC § 6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926); and, for taxable years beginning after March 18, 2019, if you have foreign financial assets with an aggregate value exceeding \$50,000 (Form 8938). Additionally, recent Form 1040 changes require that you report any activity you may have in cryptocurrency including mining, sale, barter, etc. Therefore, if you fall into one of the above categories you may be required to file one of the above listed forms. Failure to timely file may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms

8. You acknowledge that you have reported all 2024 income you received including barter, crypto-currency, consumer-to-consumer activity, cash-based revenues and all other income whether received in-person, in-kind, or electronically.

Other Items

9. Our fee does not include responding to inquiries (**Letter Protection Plan available for \$40/yr**) or examination by taxing authorities or third parties, **for which you will be separately billed for time and expenses involved**. However, we are available to represent you; and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon receipt of any correspondence from any agency covered by this letter. You are provided with a physical copy of the return upon pickup, additionally if you are set up on the portal a free pdf copy of your return is available for 60 days; **any further physical or digital copies of returns will be \$35 per copy.**

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, related expenses and the required documents to support charitable contributions for three years from the filing date. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon the information you provide to us from 3rd parties including, but not limited to K1's, 1099's, 1098's, and receipts and similar items. **We DO NOT automatically file tax extensions for clients- you must notify us in writing, email or fax if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We encourage dropping off information as early as possible as we process in the order received.** Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

11. **Business Owners:** When a self-employed taxpayer reduces taxable income there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents. **Additionally, new state laws regarding the collection of sales tax by online sellers and may require separate registration, collection, filing and payment with many states at very low activity levels.**

12. New privacy laws were established by the IRS effective January 1, 2011 and we are now prohibited from providing confidential information or copies to anyone other than you with your specific, written authorization. To comply with these new regulations, we provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3rd party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3rd party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

13. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to agree that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

14. It is our policy to keep records related to this engagement for three years after which they are destroyed. **However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for three years for possible future use, including potential examination by any government or regulatory agencies.** Prior to each tax filing season, we send client organizers to all of our clients as a convenience to assist them with gathering their tax information. If you have a change of address, please notify us or we will send the organizer to the address we used on your prior year's tax return.

15. In the interest of facilitating our services to you, we utilize a secure web 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 deny use of the portal for inappropriate purposes. Your access to files maintained on the portal will be terminated no later than 60 days after the earlier of your termination of services under this agreement or April 15th, unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties, as well as the portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement.

16. From time to time during our relationship, you may seek advice with regard to potential investments. We are not investment advisors. Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. We do not and will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a certain investment.

17. Our fee is based on the time required at standard billing rates plus out-of-pocket expenses.

18. We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain copies of your records that have any federal withholding or any tax forms we are required by law to keep a copy of for three years, after which these documents will be destroyed. We are required to obtain a copy of Form W-2, 1099R and 1095 before we can electronically file your return under the rules of IRS Circular 230.

19. Our engagement to prepare your 2024 tax returns will conclude with the delivery and full payment 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 and return originals to our office for submission.

20. To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated below.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (717)273-8197.

Sincerely,



BARRY DEAN HOSTETTER
ELLIS LEE HOSTETTER & CO PC

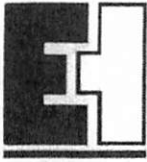
(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer (Print & Sign Name)

Spouse (Print & Sign Name)

Date



ELLIS LEE HOSTETTER & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Dear Valued Clients,

We would like to thank you for your continued support of our small family accounting firm.

Important Tax Season Updates

Appointments- Limited 30 minutes, additional fee of **\$50**, information only. Returns will not be completed or entered during appointments. Appointments are **usually** not necessary, and often take additional valuable time away from tax preparation. We hope to be able to get returns out in the order received as timely as possible. Reminder that appointments are available and encouraged year-round.

Pricing- Minimum pricing will be increased to **\$200 (\$150 Federal, \$50 PA)** for individual tax returns, **\$100** for dependents and **\$100** for property tax rebate forms. Please see price sheet form on reverse side. Appointments, accounting, phone calls, emails, and letters will be \$150/hour.

***** REMINDER - Payment for all returns is required at time of pick up and prior to Efile submission. *****

IP PIN – Did you receive/sign up for an IRS IP PIN due to the increased amount of fraud in the IRS? You will receive a new Pin annually either by mail or through your online IRS account. (See organizer to provide the 6 digit number)

Organizer- The simple 1 page organizer (see included is required (even if big organizer is completed) to be filled out in order to begin working on your return (drop-off & appointments). Please bring this along with your tax return information. **DO NOT** drop off early. The organizer assists in bringing clarity to your tax situation.

Engagement Letter- Before we begin your tax return, we need a signed engagement letter (see included) by taxpayer and spouse (if applicable).

Letter Protection Program- Optional \$40 program fee we would cover any letters you receive for returns prepared by us for the 2024 tax year (postage included). If declined \$50/ half hour of service in addition to postage.

Portal Access – Electronic copies of recently completed personal tax returns will be uploaded **after your return has been accepted by IRS**. These copies are available for you to download and maintain for your records. They will be available for download for **60 days**. After your time has expired, we can provide copies (pdf or hard copy) for **\$35** for each copy per year.