



Allison Hooks, CPA, Inc.

January 12, 2024

Happy New Year! I hope 2024 will be a wonderful year for you and your loved ones.

We have included our annual questionnaire on light blue paper behind this letter. We appreciate you taking a few minutes to review and carefully complete all applicable areas on both sides. This questionnaire provides essential information to ensure we prepare a complete and accurate tax return for you. It is our best way of knowing if your tax profile has changed from last year or if there are any new items we need to consider for your situation. If you answer "yes" to any of the questions, there is likely information you need to provide us.

There are two questions you will see in this letter for more information.

- **Question 2 for all taxpayers** – We are offering an optional new service this year for individual taxpayers. Over the last few years, we have experienced increased compliance audits from IRS and states' Departments of Revenue. The resolution to these letter inquiries and audits can be costly, on an hourly rate basis. If your 2023 federal or state income tax return should come under inquiry or audit, our company will represent you up to and including the appeals level. There are two options for covering the cost for the additional time required. If you elect this service, you will be billed 20% of your 2023 tax return preparation fee when the return is finalized. We will handle all correspondence or audit meetings relating to your 2023 federal or state income tax return on your behalf. Or, if you choose not to participate in this new service, we will continue to review and work with you on any inquiry letters received at our standard hourly rate. Either way, we are most grateful for the opportunity to be of service to you.
- **Question 2 for taxpayers with an LLC or Corporation** – Current regulations indicate that starting in 2024, the Corporate Transparency Act ("CTA") mandates certain entities (primarily small and medium-sized businesses) created in or registered to do business in the United States report information about their beneficial owners (the individuals who ultimately own or control a company) to the Financial Crimes Enforcement Network ("FinCEN"). Your company's management is responsible for your compliance with the CTA, if applicable to your business, and for ensuring that any required reporting is filed with FinCEN on time as required by the CTA. This is a legal reporting issue akin to forming an entity or renewing the entity's status with the Secretary of State each year. Since our firm does not offer any legal services, we will not be responsible for advising you regarding the legal or regulatory aspects of your company's compliance with CTA, nor are we responsible for preparing or submitting your information to FinCEN. You can visit fincen.gov/boi-faqs for further details. If you have additional questions, including but not limited to your company's legal filing requirement, I strongly encourage you to consult with legal counsel qualified in this area. While I cannot offer further assistance with this filing, I want to make sure you are aware of this, as there are very stiff penalties for failure to comply.

We appreciate when you gather all information (other than late arriving K1 forms) for your tax return preparation. **Providing all information at once helps us efficiently, accurately, and timely prepare your return at a savings to you.**

Please feel free to contact Mary (mary@hookscpa.com or 770-436-6344) to request a personalized organizer or to make an appointment. You can contact me directly (allison@hookscpa.com or 770-436-6344) to discuss any tax topics. As always, once you have all the information gathered and our questionnaire completed, you are welcome to drop everything off at our office, have a consultation with me, or send your documents through our secure portal at hookscpa.com. I appreciate your business and look forward to working with you again!

Sincerely,

Allison Hooks, CPA

*****PLEASE ANSWER ALL APPLICABLE QUESTIONS AND RETURN WITH YOUR 2023 TAX DOCUMENTS*****

PREFERRED NAMES	
PHONE NUMBER	EMAIL

FOR ALL TAXPAYERS

1a	DO YOU HAVE A CHANGE IN ADDRESS?	YES	NO
1b	DO YOU HAVE A CHANGE IN DEPENDENTS?	YES	NO
1c	DO YOU HAVE A CHANGE IN FILING STATUS?	YES	NO
2	ARE YOU ENROLLING IN OUR AUDIT DEFENSE SERVICE (SEE LETTER FOR MORE INFO)?	YES	NO
3	DID YOU RECEIVE A LETTER FROM IRS WITH AN IDENTITY PROTECTION PIN?	YES	NO
4	DID YOU RECEIVE, SELL, EXCHANGE, GIFT, OR DISPOSE OF ANY DIGITAL ASSETS?	YES	NO
"DIGITAL ASSETS" INCLUDE ITEMS SUCH AS CRYPTOCURRENCY, STABLECOINS, AND NON-FUNGIBLE TOKENS			
5	DID YOU RECEIVE YOUR HEALTH CARE THROUGH THE HEALTHCARE EXCHANGE?	YES	NO
6a	DID YOU PURCHASE AN ELECTRIC VEHICLE IN 2023?	YES	NO
6b	DID YOU MAKE ENERGY EFFICIENT UPGRADES AT YOUR HOME (OTHER THAN APPLIANCES)?	YES	NO
6c	DID YOU RECEIVE ANY UNEMPLOYMENT BENEFITS DURING 2023?	YES	NO
6d	DID YOU TAKE A RETIREMENT DISTRIBUTION IN 2023?	YES	NO
6e	DID YOU BEGIN DISTRIBUTIONS FROM A NEW PENSION?	YES	NO
6f	DID YOU ROLLOVER A RETIREMENT ACCOUNT IN 2023?	YES	NO
6g	DID YOU BEGIN RECEIVING SOCIAL SECURITY BENEFITS FOR THE FIRST TIME?	YES	NO
6h	ARE YOU A RETIRED PUBLIC SAFETY OFFICER?	YES	NO
6i	DID YOU RECEIVE FORGIVENESS OF A QUALIFYING FEDERAL STUDENT LOAN?	YES	NO
7	DID YOU HAVE ANY GAMBLING WINNINGS OR FANTASY SPORTS LEAGUE WINNINGS?	YES	NO
8	DID YOU CONTRIBUTE TO A RETIREMENT PLAN LAST YEAR?	YES	NO
IF YES, WHAT TYPE OF PLAN IS IT?		401K	SIMPLE
IF SEP OR IRA, HOW MUCH DID YOU CONTRIBUTE?		SEP	ROTH IRA
		TRADITIONAL IRA	
		TAXPAYER: \$	SPOUSE: \$
9a	EITHER PROVIDE THE TOTAL CASH CONTRIBUTION VALUE OR PROVIDE ALL RECEIPTS	\$	
9b	DID YOU GIVE A DIRECT CHARITABLE GIFT FROM YOUR RETIREMENT ACCOUNT?	YES	NO
9c	INDICATE THE FAIR MARKET VALUE OF ALL NON-CASH CHARITABLE CONTRIBUTIONS	\$	
10a	DID YOU CONTRIBUTE DIRECTLY TO A HEALTH SAVINGS ACCOUNT OUTSIDE OF A PAYCHECK?	YES	NO
10b	DID YOU USE A HEALTH SAVINGS ACCOUNT TO PAY FOR MEDICAL EXPENSES?	YES	NO
11	DID YOU PURCHASE, SELL, OR REFINANCE A PROPERTY LAST YEAR?	YES	NO
12	DID YOU GIFT \$17,000 OR MORE TO ANY INDIVIDUAL IN 2023?	YES	NO
13	WILL YOU RECEIVE A K-1 FROM A PARTNERSHIP, S CORPORATION, TRUST, OR ESTATE?	YES	NO
14	IF YOUR RETURN IS ON EXTENSION, HOW MUCH DID YOU SEND AS AN EXTENSION PAYMENT?		
FOR GEORGIA TAXPAYERS			
15a	DID YOU PARTICIPATE IN ANY STATE TAX CREDIT PROGRAMS?	YES	NO
15b	DID YOU HAVE AN UNBORN CHILD WITH A DETECTABLE HEARTBEAT?	YES	NO
15c	ARE YOU A TEACHER APPROVED FOR THE HB 32 TEACHER TAX CREDIT PROGRAM?	YES	NO
15d	DID YOU INCUR QUALIFYING CAREGIVING EXPENSES FOR AN ADULT FAMILY MEMBER IN 2023?	YES	NO
15e	HOW MUCH, IF ANY, DID YOU CONTRIBUTE TO A GEORGIA 529 COLLEGE SAVINGS PLAN?	\$	

I AFFIRM THAT I HAVE REVIEWED BOTH SIDES OF THIS QUESTIONNAIRE AND HAVE ANSWERED ALL APPLICABLE QUESTIONS TO THE BEST OF MY KNOWLEDGE AND BELIEF. I AFFIRM THAT I HAVE PROVIDED ALL RELEVANT INFORMATION FOR THE PREPARATION OF MY 2023 TAX RETURN.

SIGNED _____

DATE _____

FOR TAXPAYERS WITH DEPENDENTS			
1a	DID THE DEPENDENT LIVE WITH YOU FOR MORE THAN HALF THE YEAR?	YES	NO
1b	DID YOU INCUR CHILD CARE EXPENSES FOR DEPENDENTS?	YES	NO
1c	DID YOU INCUR HIGHER EDUCATION EXPENSES?	YES	NO
1d	DID YOU USE A QUALIFIED 529 EDUCATION ACCOUNT TO PAY FOR EDUCATION EXPENSES?	YES	NO
1e	DID YOUR DEPENDENT EARN \$8,100 OR HAVE UNEARNED INCOME OF \$1,250?	YES	NO

FOR TAXPAYERS WITH A LLC OR OTHER BUSINESS ENTITY			
2	YOU WILL FULFILL OR HAVE ALREADY FULFILLED YOUR CORPORATE TRANSPARENCY ACT REPORTING MANDATE WITH FINCEN (SEE LETTER FOR MORE INFO).		
		YES	NO

FOR TAXPAYERS WITH RENTAL PROPERTIES			
3a	DID YOU PURCHASE OR SELL ANY PROPERTIES IN 2023?	YES	NO
3b	DID YOU MAKE ANY MAJOR IMPROVEMENTS TO YOUR PROPERTY IN 2023?	YES	NO
3c	DID YOU PAY ANY UNINCORPORATED CONTRACTORS \$600 OR MORE IN 2023?	YES	NO
3d	DID YOU PAY SOMEONE TO MANAGE THIS PROPERTY ON YOUR BEHALF?	YES	NO
3e	HOW MANY DAYS WAS YOUR PROPERTY USED FOR PERSONAL PURPOSES?		

FOR SELF EMPLOYED AND FREELANCING INDIVIDUALS			
4a	HAVE ALL SOURCES OF INCOME BEEN PROVIDED?	YES	NO
4b	ARE YOUR BUSINESS BANK ACCOUNTS SEPARATE FROM YOUR PERSONAL BANK ACCOUNTS?	YES	NO
4c	DID YOU PAY ANY UNINCORPORATED CONTRACTORS \$600 OR MORE IN 2023?	YES	NO
4d	DID YOU PURCHASE ANY NEW FIXED ASSETS IN 2023?	YES	NO
4e	DO YOU KEEP A WRITTEN MILEAGE LOG TO SUBSTANTIATE MILES CLAIMED?	YES	NO
4f	TOTAL NUMBER OF BUSINESS MILES DRIVEN JANUARY 1 - DECEMBER 31		
4g	TOTAL NUMBER OF NON-BUSINESS MILES DRIVEN JANUARY 1 - DECEMBER 31		
4h	DO YOU HAVE A DEDICATED HOME OFFICE SPACE FOR YOUR BUSINESS?	YES	NO
4i	ARE YOU INTERESTED IN RETIREMENT SAVINGS PLANS, IF ONE IS NOT ALREADY ESTABLISHED?	YES	NO
4j	DID YOU OR YOUR BUSINESS PAY FOR YOUR HEALTH INSURANCE PREMIUMS?	YES	NO
4k	DID YOU RECEIVE A CASH PAYMENT OR DIGITAL ASSET OF MORE THAN \$10,000 IN ONE TRANSACTION OR TWO OR MORE RELATED TRANSACTIONS?	YES	NO
4l	ARE YOU EXPECTING ANY LARGE CHANGES IN 2024 WHICH WILL IMPACT ESTIMATES?	YES	NO

FOR THOSE WHO PAY ESTIMATED TAXES					
5	INDICATE THE AMOUNTS AND DATES PAID FOR ANY ESTIMATED TAXES			IRS	STATE
	1ST QUARTER	DATE PAID	AMOUNT	\$	\$
	2ND QUARTER	DATE PAID	AMOUNT	\$	\$
	3RD QUARTER	DATE PAID	AMOUNT	\$	\$
	4TH QUARTER	DATE PAID	AMOUNT	\$	\$

FOR THOSE WITH FOREIGN ACCOUNTS, INCOME, OR PROPERTY			
6a	DID YOU HAVE ANY DIRECTLY HELD FOREIGN INVESTMENTS OR INCOME?	YES	NO
6b	DID YOU HAVE SIGNATURE AUTHORITY OVER A FOREIGN FINANCIAL ACCOUNT?	YES	NO
6c	DID THE VALUE OF THE FOREIGN ACCOUNT EXCEED \$10,000 USD AT ANY TIME IN 2023?	YES	NO
6d	ARE YOU THE GRANTOR OF, TRANSFEROR TO, OR RECIPIENT OF A FOREIGN TRUST?	YES	NO
6e	DO YOU OWN ANY PROPERTY IN A FOREIGN COUNTRY?	YES	NO
6f	IN WHICH COUNTRY IS THE ACCOUNT, TRUST, OR PROPERTY LOCATED?		

7	ADDITIONAL INFORMATION REGARDING MY TAXES: