



S. Landau Services

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January 3, 2024

To our valued client,

Welcome to tax season! As we catch up with you about 2023, this packet will help you get ready for our conversations.

Please complete and e-sign all our required client forms online. From our homepage, click **Forms & Links**, and then choose **Forms**. The password for each form is **Vacation**. If you prefer to complete these forms on paper, they are on the enclosed yellow pages.

We cannot start work on your return until we receive your completed forms and a \$300 deposit. If you made a September prepayment, you're all set! Otherwise, please make a payment when you send us your documents.

New!

We are now using ShareFile to securely exchange files with you. Though no login is needed when you upload files through our website, all files we send to you will require that you set up a simple ShareFile account to download them. Let us know if you have any questions.

Special notes for the 2023 tax year:

- We know the Yes/No checklist is long and detailed. Some questions are required by the IRS and others are based on client experiences. The effort you put into answering these questions may help you avoid getting an IRS notice and any added expense to address it.
- Entities that are established via filing with a Secretary of State (*e.g.*, LLCs, S corps, many partnerships) may have a new filing requirement. *Existing entities* must report their **beneficial owners*** to FinCEN, the Financial Crimes Enforcement Network, by the end of 2024. *Entities formed in 2024* must file within 90 days of their formation. We can discuss this at your tax appointment and will communicate more about this later in the year. If you think this may apply to an entity you are associated with, please check: <https://www.fincen.gov/boi-faqs>
- If your business receives more than \$10,000 in cash (in this case, physical currency/dollar bills) in the course of trade or business in a single transaction (or in related transactions), you must file IRS Form 8300. Please let us know if this may apply to you.

New!

New!

**Beneficial owner has a very specific definition that can be found at the FAQ listed above.*

(over 5)

- Washington State's tax on long-term capital gains exceeding \$250,000 was effective January 1, (with few exemptions, such as real estate). Penalties for late filing or late payment of the tax are severe. Please let us know AS SOON AS POSSIBLE if you believe you may be required to file this return. We can assist, but the filing is NOT automatically part of your tax preparation engagement.
- In January 2024, some of you may receive Form 1099-K, Payment Card and Third-Party Network Transactions, for the first time. This could be from eBay, Etsy, or other sales. Please include that form with your tax documents.

The following are included in this packet to help you gather your tax papers:

- ❖ An **Income Tax Records** envelope to store your tax documents in as they arrive.
- ❖ For returning clients, a customized checklist based on last year's tax forms.
- ❖ A general **Checklist of Things to Send**.
- ❖ A Valuation Guide for Non-Cash Contributions. **All donations must have a receipt.** Email Helen@SLandauServices.com for an optional calculation worksheet.
- ❖ **Updated Pricing and Billing Policies** and a partial price list.
- ❖ Our Privacy Policy.

You can send us your tax documents in these ways:

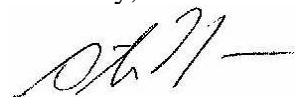
- ❖ By bringing them to an in-office Start Your Tax Return appointment.
- ❖ Online, using our ShareFile secure upload service. Access it from our homepage, www.SLandauServices.com, by clicking the **Send Secure Documents** button.
- ❖ By mail. Feel free to use the enclosed postage-paid USPS Priority Mail envelope.
- ❖ By dropping them off at the office most weekdays from 9am-5pm. Please call to let us know you're coming. Outside of those hours, you may leave papers in our locked mailbox to the left of our front door. **Off-street parking is accessible from the alley on NW 56th Street in spots labeled "SLS."**

When we have your tax papers and completed forms, please schedule an appointment by phone or online by visiting www.SLandauServices.com, and then clicking the **Schedule Now** button on our homepage. When redirected to our online calendar, choose your appointment type: In Person, Zoom, or Phone Call. For Zoom meetings, we will send an invitation before the meeting. For phone appointments, please call the office at your scheduled time.

When your return is ready, we will schedule a time to review it with you, answer any questions, and discuss the coming year. Once we receive your signature forms and payment, we will electronically file the return(s), and you'll be done!

Thank you again for your business. We look forward to working with you.

Sincerely,



Steven Landau



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Checklist of Things to Send for Your Tax Appointment

- ☐ **Current mailing address, email, phone *especially if changed from last year***
- ☐ Last year's tax return (*new clients*)
- ☐ Driver's license or passport (copy only if sending) (*new clients*)
- ☐ Social Security numbers and dates of birth for all dependents (*new clients/new dependents*)
- ☐ W-2 forms for wages and last paystub of the year (if available)
- ☐ 1099 forms for interest, dividends, retirement, unemployment, stock/mutual fund sales, gambling, and other income
- ☐ Year-end statements from mutual funds and brokerage accounts; IRA year-end statements
- ☐ K-1 forms from partnerships, S corporations, estates and trusts
- ☐ Rental or self-employment income and expenses
- ☐ Purchase and sale information for anything sold during the year (Bitcoin, car, eBay, etc.)
- ☐ Closing document/HUD statement from purchase, sale, or refinance of your home
- ☐ Information relating to foreign income and/or foreign bank accounts
- ☐ All other statements of income
- ☐ Medical expenses (*if anticipated to exceed 7.5% of your income*)
- ☐ Form 1099-SA from Health Savings Accounts showing amounts distributed to you
- ☐ Form 1095-A, Health Insurance Verification, if you purchased your coverage on the Marketplace Exchange
- ☐ Records of estimated taxes paid (**dates and amounts**)
- ☐ Property tax statements
- ☐ 1098 forms for mortgages or home equity lines of credit; **we'll also be asking you how the funds are being used**
- ☐ Donations of money to charity (*letter from organization for any single gift of \$250 or more*)
- ☐ Donations of property to charity (*letter from organization for any single gift valued at \$250 or more*)
- ☐ Volunteer expenses and mileage
- ☐ *Washington residents*: RTA tax from vehicle registration
- ☐ Amounts related to higher education (including Form 1098-T for tuition paid, Form 1098-E for student loan interest, and/or Form 1099-Q for 529 plan and Coverdell Education Savings account distributions)
- ☐ Investment-related expenses
- ☐ Child care provider's name, address, taxpayer identification number, and amount paid (including amounts paid for summer day camp)



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FAIR MARKET VALUE GUIDE FOR NON-CASH CHARITABLE CONTRIBUTIONS

MEN'S CLOTHING

Accessories	\$2 - \$8
Belts/leather	\$5 - \$15
Belts/not leather	\$2 - \$6
Boots	\$6 - \$18
Coats	\$15 - \$60
Jackets	\$8 - \$25
Jeans	\$4 - \$21
Shirts	\$3 - \$12
Shoes	\$4 - \$25
Shorts	\$4 - \$10
Ski suit	\$14 - \$20
Slacks	\$5 - \$12
Sleepwear	\$2 - \$10
Suits	\$15 - \$40
Sweat clothes	\$2 - \$12
Sweaters	\$5 - \$15
Swimwear	\$4 - \$12
T-shirts	\$1 - \$6
Ties	\$1 - \$5
Tuxedo	\$10 - \$60
Wallets	\$2 - \$6

WOMEN'S CLOTHING

Belts/leather	\$5 - \$15
Belts/not leather	\$2 - \$6
Boots	\$6 - \$18
Coats	\$7 - \$40
Dresses/evening wear	\$10 - \$60
Dresses/everyday	\$4 - \$20
Hospital wear	\$3 - \$5
Intimate apparel	\$3 - \$8
Jeans	\$4 - \$21
Purses	\$3 - \$20
Shirts/blouses	\$2 - \$12
Shoes	\$4 - \$25
Shorts	\$1 - \$9
Skirts	\$3 - \$12
Slacks	\$3 - \$12
Sleepwear	\$4 - \$12
Suits	\$5 - \$30
Sweat clothes	\$2 - \$12
Sweaters	\$5 - \$20
Swimwear	\$4 - \$12
Tanks	\$1 - \$6
T-shirts	\$1 - \$6
Vests	\$3 - \$9
Wedding dress	\$25 - \$60

CHILDREN'S CLOTHING

Belts/leather	\$3 - \$9
Belts/not leather	\$1 - \$2
Coats	\$5 - \$20
Dresses	\$2 - \$6
Jeans	\$3 - \$10
Pants	\$2 - \$12
Shirts	\$2 - \$6
Shoes	\$2 - \$8
Shorts	\$1 - \$6
Skirts	\$1 - \$6
Sleepwear	\$1 - \$6
Sweat clothes	\$1 - \$6

Sweaters	\$1 - \$6
Swimsuit	\$1 - \$6
T-shirts	\$1 - \$3
Vests	\$1 - \$3

INFANTS

0 - 4T	\$3 - \$5
Baby clothes	\$1 - \$15
Coat to 4T	\$5 - \$8

ELECTRICAL ITEMS

Calculator	\$5 - \$15
Camera	\$20 - \$200
Coffee maker	\$4 - \$15
Curling iron	\$2 - \$5
DVD player	\$8 - \$15
Lamps/floor	\$5 - \$30
Lamps/table	\$4 - \$12
Phone	\$5 - \$50
Radio	\$5 - \$20
Small appliances	\$2 - \$8
Stereo system	\$15 - \$75
Television	\$60 - \$170
Vacuum cleaner	\$15 - \$65
VCR	\$8 - \$15

COMPUTERS

Monitors	\$5 - \$50
Printers	\$5 - \$150
Systems	\$100 - \$400

KITCHEN ITEMS

Baking pans	\$1 - \$3
Gadgets	\$1 - \$2
Glasses/mugs	\$1 - \$2
Plates	\$1 - \$3
Pots and pans	\$1 - \$3

SPORTING GOODS

Bicycles	\$12 - \$60
Exercise equipment	\$5 - \$200
Fishing rods	\$5 - \$25
Golf clubs	\$2 - \$25
Skates	\$3 - \$15
Skis	\$5 - \$50
Sled	\$5 - \$15
Tennis rackets	\$3 - \$10
Tricycles	\$5 - \$20
Wagon	\$5 - \$40

FURNITURE

Bed/complete (double)	\$50 - \$170
Bed/complete (single)	\$35 - \$100
Bedroom set (complete)	\$250 - \$500
Chairs	\$5 - \$15
Chest	\$25 - \$95
China cabinet	\$85 - \$300
Coffee tables	\$15 - \$65
Crib with mattress	\$25 - \$100
Desks	\$25 - \$140

Dining room set (complete)	\$150 - \$900
Dressers	\$25 - \$100
End tables	\$5 - \$20
High chair	\$10 - \$50
Kitchen set	\$35 - \$120
Mattress/box spring	\$10 - \$50
Play pen	\$4 - \$30
Recliners	\$30 - \$50
Sofa	\$30 - \$150
Wardrobe	\$20 - \$100
Wooden trunk	\$5 - \$70

TEXTILES

Bath towel	\$2 - \$6
Bedspreads	\$8 - \$24
Blankets	\$2 - \$15
Curtains	\$2 - \$12
Dish towel	\$1 - \$2
Drapes	\$7 - \$30
Mattress pads	\$2 - \$8
Pillows	\$2 - \$8
Quilts	\$8 - \$24
Rugs	\$3 - \$10
Sheets	\$2 - \$8
Tablecloth	\$3 - \$5
Throw rugs	\$3 - \$12
Towels	\$2 - \$6

BOOKS, RECORDS, ETC.

CDs	\$2 - \$5
DVDs	\$2 - \$5
Hard cover books	\$1 - \$3
Paperback books	\$1 - \$2
Records	\$1 - \$2

TOYS, GAMES

Puzzles	\$1 - \$2
Board games	\$1 - \$3
Stuffed animals	\$1 - \$2

APPLIANCES

Air conditioner	\$20 - \$90
Dryer	\$45 - \$90
Fan	\$3 - \$25
Gas stove	\$50 - \$125
Heaters	\$8 - \$22
Iron	\$3 - \$10
Microwave	\$10 - \$50
Refrigerator	\$75 - \$250
Toaster	\$4 - \$12
Washing machine	\$40 - \$150

MISCELLANEOUS

Lawn mower	\$25 - \$100
Luggage	\$5 - \$15
Organ/Piano	\$50 - \$200
Pictures	\$2 - \$10
Riding mower	\$50 - \$300

PLANNING TIP:

Most cell phones today can take pictures. Take a picture of all items donated. Keep the electronic pictures for proof the items were in good or better condition at the time they were donated.

RECORDKEEPING RULES

FOR CHARITABLE CONTRIBUTIONS

To help substantiate a deduction for the fair market value of used items donated to charity, make a list of each item donated on a separate sheet of paper along with the following information.

- Name and address of charity.
- Date items were donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time they were donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

Note: The price ranges shown represent a compilation based on valuation guides published by various charitable organizations. The taxpayer is responsible for establishing actual value of items donated.

Special notice regarding the substantiation of certain charitable donations

Every gift of \$250 or more must have proof of payment (canceled check, bank/credit card statement, or receipt) and **REQUIRES** a letter or email from the organization acknowledging the gift. The letter **MUST** include language to the effect:

“No goods or services were received in exchange for the donation.”

If there was an exchange of goods or services, the value must be stated in a letter or email addressed to you **prior to having us file your tax return**. Without this documentation, your deduction is not allowed.

If you frequently give at the \$250 level, consider making those gifts in the amount of \$249 instead. Multiple, smaller gifts totaling \$250 or more do **NOT** require this extra step (for example, checks for \$50 per week to church do not require that you receive a letter; your canceled check is sufficient proof.)

If you are contemplating a large gift – particularly if you’re considering bundling several years’ gifts into one year – let’s discuss the use of charitable gift funds and/or appreciated securities to make the most out of your donation.

There are numerous court cases where the acknowledgement from the charity was received **AFTER** the taxpayer filed their return; the IRS wins every time.

Gifts of \$5,000 or more (other than money or publicly traded securities) require a tax-specific, **qualified appraisal**. This includes donations of virtual currency, land, and artworks. Please contact us if this may apply to you or if you have questions about the requirements.

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Pricing and Billing Policies in effect: October 17, 2023**For all full-service tax clients (those for whom this firm prepares a Federal and state income tax return, if applicable), the following policies apply:**

Financial matters do not have a “time” or a “season.” It is not possible for Us to be in regular communication to advise clients of all changes which may affect their taxes. We encourage all clients to contact our office with any questions that may have an impact on their tax situation. To accommodate as many inquiries as possible, the full-service tax service includes approximately 30 minutes of discussion, question/answer, or limited research (separate from the preparation of your current year returns) at NO CHARGE. Once that period has been exhausted in a calendar year, phone calls, meetings and research are billed at the current hourly rate, presently \$275 per hour, plus expenses. Minimum monthly billing (for any month with hourly charges) is \$70.

We calculate income tax return preparation fees on a per-form basis. Each form used in computing a tax return has a fee associated with it. Tax return fees are generally the sum of the per-form fees. Unusual or extensive research, including cost basis research and/or calculation, a high volume of telephone and/or email inquiries, and special handling (such as mailing returns to tax agencies on your behalf, etc.) is billed at the hourly rate plus expenses.

For clients that are NOT full-service tax clients the following policies apply:

Work is performed for an hourly fee. As of October 17, 2023, that rate is \$275 per hour plus expenses. For any month with hourly charges, our minimum monthly billing is \$70.

For all clients:

We require an advance fee deposit of \$300 to establish an account and which shall be applied to the first month’s billing. This amount is not a fee estimate or fee cap. We may agree to negotiate other work on a per-project basis.

Billing occurs on the first of the following month, with payment expected within 15 days of receipt of our invoice. If we do not receive payment by the last day of the month, we will send a second notice with a \$15 late fee and interest in the amount of 12% per annum will accrue on the unpaid balance. Additionally, we will perform no further work, including tax return preparation, until the account is back in good standing. We may advance the payment of expenses as an accommodation and You agree to reimburse Us upon request.

We will comply with all client record requirements in the event of a fee dispute or unpaid balance. Client records will be returned upon Your request.

We require twenty-four hours’ notice to cancel or reschedule an appointment. We may assess a \$75 fee for a short-notice cancellation, late arrival, or appointment no-show.

Fees can be paid with cash, check, or via credit card. We accept credit cards by phone, in person, or on our website.



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Price Schedule in effect: October 17, 2023

Personal income tax returns – selected form pricing (not exhaustive)

Form 1040, U.S. Individual Income Tax Return – base rate		\$525
Schedule A, Itemized Deductions		50
Schedule B, Interest and Dividends		30
Schedule C, Self-Employment Income (each)		225
Schedule SE, Self-Employment Tax (each)		15
Form 8829, Business Use of Home (each)		40
Schedule D, Capital Gains and Losses		50
Form 8949, Sales and Other Dispositions of Capital Assets (each)		15
Schedule E, Supplemental Income and Loss (rental income, per property)		205
Schedule H, Household Employment Taxes		40
Form W-2 (each)		35
Form 1099-R, Social Security (each)		25
Schedule K-1 (partnership, estate, trust, S corp) (each)	<i>Starting at:</i>	55-75
Form 6251, Alternative Minimum Tax		50
Form 1095-A, Health Insurance Verification		35
Depreciation schedules, asset tracking (Schedules C & E)		varies
Various credits (education, childcare, etc.)		varies
Worksheets (carryovers, special tax calculations, etc.)		varies
Other forms and schedules	<i>available upon request</i>	
Form 1040, U.S. Individual Income Tax Return for child/dependent	<i>Starting at:</i>	\$175
Form 1040X, Amended U.S. Individual Income Tax Return	<i>Starting at:</i>	\$525
State income tax returns	<i>Starting at:</i>	\$150
Extensions		\$25

Re-work a return

Revise and recompile a return upon discovery of new information	<i>Starting at:</i>	\$95
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Price Schedule in effect: October 17, 2023

Foreign Bank Account Report

Treasury Department Form 114, Foreign Bank Account Report	<i>Starting at:</i>	\$175
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Business, Entity, and Gift Tax returns

Form 1120S, U.S. Income Tax Return for an S Corporation	<i>Starting at:</i>	\$700
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Form 1065, U.S. Return of Partnership Income	<i>Starting at:</i>	\$700
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Form 1120H, U.S. Income Tax Return for Homeowners Assoc.	<i>Starting at:</i>	\$350
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Form 1041, U.S. Income Tax Return for Estates and Trusts	<i>Starting at:</i>	\$600
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Form 709 Gift Tax Returns (each)	<i>Starting at:</i>	\$250
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Washington & Seattle B&O/Excise Tax Return	<i>Starting at:</i>	\$35
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Extensions		\$25
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Employment-related taxes

Form W-2, Wage and Tax Statement	First form:	\$75
	Each add'l:	\$20

Form 1099-MISC, Miscellaneous Information, and Form 1099-NEC, Nonemployee Compensation	First form:	\$55
	Each add'l:	\$20

Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return		\$75
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Form 941, Employer's QUARTERLY Federal Tax Return		\$75
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Form 944, Employer's ANNUAL Federal Tax Return		\$75
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Rush work surcharge

Required information is received less than 30 days prior to due date	<i>Starting at:</i>	\$195
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Hourly rate

Consultations, research, scenario modeling, etc.		\$275
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S. Landau Services Privacy Policy

Your non-public personal information is collected from various sources:

- Information received from you on tax organizers, worksheets, client questionnaires, applications, and other financial documentation you provide.
- Information you provide via personal interviews, telephone conversations, faxes, and e-mails.
- Information about your transactions with the firm.

DISCLOSURE/USE

Because Steven Landau is affiliated with Avantax Wealth ManagementSM (**Avantax**) for his investment and wealth management services, all email to and from our organization is “cloned” and available to Avantax. You may opt out of such disclosure, but all communication would then be by telephone or U.S. mail. Unless you specifically authorize us to disclose your tax return information to generate financial products and services recommendations, your non-public personal information is not otherwise disclosed to any person or party, except as required by law or to facilitate filing your tax return.

Upon closing your account, your non-public personal information will not be disclosed to any person or party unless required by law.

SECURITY

Access to your information is restricted in a variety of ways:

- Only to those employees who have a need to know in order to provide products or services to you.
- Physical security, electronic security safeguards, and strict procedural measures consistent with federal standards are in place to protect your non-public personal information.

Your privacy is important. Please trust that protecting your information is equally important. Please call if you have any questions.

Rev 1-3-2024