

CERTIFIED PUBLIC ACCOUNTANTS

3220 Central Park West Toledo, Ohio 43617

Ph. (419) 866-6000 | Fax (419) 866-6984

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## Instructions

Attached is our annual Client Tax Packet. These forms are required to be completed and signed for every tax return. Please read the instructions to ensure that yours is completed correctly. If completed digitally through Adobe Sign, the document will be returned to our firm. These forms do not need to be printed. If you have questions about this form or want to confirm that it is legitimate, please call us at 419-866-6000.

### Page 1: **Tax Client Processing Elections**

Select how you would like to receive your tax return. If applicable, mark if you would like to pick up the return or have it FedExed. If applicable, complete the Shipping Options section.

### Page 2: **Statement Regarding Foreign Activity**

Select the statement that applies for you, and your spouse, for each section. You can only mark 1 answer per section. Initial the bottom of the page to confirm your answers.

### Page 3: **Miscellaneous Questions**

In section 1, enter the amount of purchases you made with no sales tax made for 2022. In section 2, select if you received, sold, sent, or exchanged any digital assets, such as Bitcoin & others. Initial at the bottom of the page to confirm your answers.

### Page 4: **Driver's License and Estimated Payments Disclosure**

Driver's Licenses are required for State Identification purposes. If you or your spouse (if married) got a new Driver's License this year, we would like a copy of the new license, or the information indicated.

If you have made estimated tax payments, please provide the detail as we MUST match what the governmental agencies have received to avoid getting a letter after filing.



Page 5: **Electronic Payments Selection**

The current state of both the IRS and the US Postal Service, and the slower processing of ALL paper submissions, leads us to recommend for you to allow us to setup electronic refunds and payments directly from you checking or savings account. If you agree, you can Accept this recommendation. If you do not agree, you can Decline it. Section 1 applies to your Tax Returns. Section 2 applies to your estimated tax payments (if applicable). Section 3 applies to your bank account. Each year we need to verify your bank account. (EVEN IF NOTHING HAS CHANGED)

Page 6: **Information Privacy Statement**

Read this page then please initial it.

Page 7-9: **Engagement Letter**

Sign the Engagement letter if you agree to the terms. If applicable, your spouse will need to sign.

### **Additional Tax Forms**

These forms do not apply to ever client, but they do need to be signed by every client.

Page 10-11: **Auto Mileage, Travel & Gift Expense Statement**

If you do not operate a business, mark, "I do not operate a business," and sign the form. If you do have a business, indicate which type of business activity you have and sign the form.

Page 12: **Claiming Safe Harbor on Section 199A Deduction**

If you do not own a rental property, mark, "I do not own a rental property," and sign the form. If you do own a rental property, indicate if your rental(s) met the 250-hour threshold and then sign the form.

### **When You Are Finished Signing**

When you have signed the forms, you will be prompted with, "Click to Sign." After clicking that, you will get a message that says, "You're all set." A copy of your signed packet will be sent to you and to our firm. You will also be prompted to manage your Adobe Sign agreements and to sign into Adobe. ***You do not need to sign into Adobe. Once you get the "You're all set" message, you do not need to complete anything else.*** Just check your email for your completed copy.

# TITUS & URBANSKI INC

## 2022 TAX RETURN DELIVERY

At Titus & Urbanski, your privacy and security are very important to us.

**OUR FIRM DEFAULTS TO SENDING ALL TAX RETURNS TO A CLIENT PORTAL. YOU WILL NEED TO LOG-IN TO ACCESS YOUR RETURNS UNLESS YOU OPT-OUT IN LIEU OF PICKING UP PAPER COPIES.**

Those who wish to continue receiving their tax returns by paper **MUST OPT OUT BELOW.**

If you choose to leave this form blank, you are agreeing to receive your returns "ELECTRONICALLY" through the client portal.

## ELECTION TO OPT-OUT OF PORTAL DELIVERY

### PAPER COPY OF TAX RETURN(S)

ONLY SELECT THIS OPTION IF YOU WISH TO OPT-OUT OF THE PORTAL DELIVERY AND RECEIVE A PAPER COPY OF YOUR TAX RETURNS

## PREFERRED METHOD OF PAPER DELIVERY

**OPTION 1) PICKUP AT OUR OFFICE**  
OUR BUSINESS HAS RECENTLY MOVED. OUR NEW ADDRESS IS  
[3220 CENTRAL PARK WEST, TOLEDO, OH 43617](#)

**OPTION 2) FEDEX SHIPPING \***  
\* IF CHOSEN, SEE THE APPROXIMATE SHIPPING FEES BELOW

### APPROXIMATE ADDITIONAL CHARGES ASSOCIATED WITH CHOOSING LOCAL FEDEX

3-5 DAY EXPRESS	\$42-\$70
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2-DAY EXPRESS	\$50-\$85
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1 DAY EXPRESS	\$60-\$130
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1 DAY EXPRESS SATURDAY DELIVERY	\$90-\$160
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*NOTE: The weight of your tax package may require additional fees of approximately \$1 Per Pound*

By Initialing this box, You approve the selections & disclosures made on this form.

# TITUS & URBANSKI INC

## 2022 STATEMENT REGARDING FOREIGN ACTIVITY

Please initial in the box next to the appropriate response to each section below:

**\*\*\*\*\* SECTION 1: REPORT OF FOREIGN FINANCIAL ACCOUNTS \*\*\*\*\***

Client	Spouse (if applicable)
--------	------------------------

For the Calendar Year 2022,  
I did not have any financial interests in foreign financial accounts.

Client	Spouse (if applicable)
--------	------------------------

For the Calendar Year 2022, I had financial interests in foreign financial accounts, but the aggregate value was less than \$10,000.

Client	Spouse (if applicable)
--------	------------------------

For the Calendar Year 2022, I had financial interests in foreign financial accounts and the aggregate value is more than \$10,000. I will provide the following detail:

- \*Each foreign account type:
- \*Name of each foreign financial institution in which account was held:
- \*Address of each foreign financial institution listed above:
- \*Maximum value of each account:

**\*\*\*\*\* SECTION 2: STATEMENT OF SPECIFIED FOREIGN FINANCIAL ASSETS \*\*\*\*\***

Client	Spouse (if applicable)
--------	------------------------

As of 12/31/2022, I did not have any specified foreign financial assets.

Client	Spouse (if applicable)
--------	------------------------

I had specified foreign financial assets however the aggregate value was less than \$50,000 as of 12/31/2022 or less than \$75,000 at any time during the tax year.

Client	Spouse (if applicable)
--------	------------------------

I had specified foreign financial assets over \$50,000 as of 12/31/2022 or over \$75,000 at any time during the tax year. I will provide the following detail:

- \*Each foreign account type:
- \*Name of each foreign financial institution in which account was held:
- \*Address of each foreign financial institution listed above:
- \*Maximum value of each account:

**\*\*\*\*\* SECTION 3: STATEMENT OF FOREIGN TRANSFERS \*\*\*\*\***

Client	Spouse (if applicable)
--------	------------------------

For the Calendar Year 2022, I did not receive any distributions from, nor transfer any funds to, a non-resident alien, foreign trust or foreign corporation.

Client	Spouse (if applicable)
--------	------------------------

For the Calendar Year 2022, I did receive a gift from a foreign company of \$16,076 or more OR I did receive a gift from a foreign individual of \$100,000 or more. I will provide the following detail:

Client	Spouse (if applicable)
--------	------------------------

For the Calendar Year 2022, I did have transactions with a foreign trust. I will provide the following detail:

- \*Name of each non-resident alien, foreign trust or foreign corporation from which a distribution was received:
- \*Address of each grantor/transferor listed above:
- \*Total value of each distribution:

# TITUS & URBANSKI INC

**Please initial in the box next to the appropriate response to each section below:**

**\*\*\*\*\* SECTION 1: STATE INCOME TAX REQUIREMENT \*\*\*\*\***

	\$
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All Taxpayers MUST identify the amount of consumer purchases made during the year 2022 in which NO SALES TAX was charged or paid by them or their dependents. By initialing this box and entering the amount, I acknowledge the amount of 2022 purchases subject to State USE Tax. This amount represents Purchases made in 2022 in which neither I nor any member of my household have yet paid the State Sales Tax.

Initials

Amount

**\*\*\*\*\* SECTION 2: STATEMENT OF DIGITAL ASSETS \*\*\*\*\***

<b>YES</b>	<b>NO</b>
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At any time during 2022, did you or your spouse (if applicable) receive, sell, exchange, or otherwise dispose of any financial interest in any digital assets? For example, Bitcoin.

If selecting YES, please provide us with the 1099-B(s) regarding all digital asset transactions. Your tax preparer will contact you with follow up questions.

# TITUS & URBANSKI INC

**Please provide the appropriate response to each section below:**

\*\*\*\*\* SECTION 1: DRIVER'S LICENSE \*\*\*\*\*

**If you do not have a Driver's License,  
TYPE "N/A" as the State Name and leave the dates blank.**

<u>Name of State that issued your Driver's License?</u>	
<u>What is the Issue Date?</u>	
<u>What is the Expiration Date?</u>	

<u>Name of State that issued your Driver's License?</u>	
<u>What is the Issue Date?</u>	
<u>What is the Expiration Date?</u>	

\*\*\*\*\* SECTION 2: ESTIMATED TAX PAYMENTS MADE (IF APPLICABLE) \*\*\*\*\*

**Use the Table below (if applicable)  
To tell us what Estimated Tax payments you have already made for the Year 2022 taxes.**

QUARTER	FEDERAL	STATE	LOCAL	DATE PAID
FIRST				
SECOND				
THIRD				
FOURTH				
OTHER:				

**TITUS & URBANSKI INC**

**ELECTRONIC PAYMENTS**

Due to the current state of the post office and continued backlog at the IRS, paying taxes by check is no longer the best method. Paying taxes electronically is a faster, reliable, and secure. Payments for Federal, State, and School District (if applicable) returns can be paid electronically when the return is filed. Estimated tax payments can be set up to be paid electronically on an automated schedule as well.

**SECTION 1: TRANSMITTING TAX RETURN BALANCE DUE ELECTRONICALLY**

Would you like the Balance Due on our 2022 Tax Return(s) (if applicable) to be withdrawn from the bank account you provided to us on 4/18/2023?

Accept

Decline

**SECTION 2: TRANSMITTING ESTIMATED TAX PAYMENTS ELECTRONICALLY**

Would you like your 2023 Federal & State Estimated Tax Payments set up to be withdrawn from the bank account you provided to us on the respective due date?

1st Qtr	4/18/2023
2nd Qtr	6/15/2023
3rd Qtr	9/15/2023
4th Qtr	1/16/2024

Accept

Decline

**NOTE: IF YOU WISH TO STOP OR REVISE YOUR SCHEDULED ESTIMATED TAX PAYMENTS, PLEASE CONTACT OUR OFFICE IMMEDIATELY FOR ASSISTANCE.**

**SECTION 3: VERIFYING THE PROPER BANK ACCOUNT TO BE USED FOR REFUNDS AND PAYMENTS**

The IRS requires us to verify the BANK ACCOUNT information being used each year. Please provide the NAME of your Bank below and the last 4-digits of the Account you want us to use for Refunds and Payments. We will check this information against what we have in our file.

Name of Bank:

Last 4-Digits of Account #:

Client Initials:

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Judy J. MacQuisten, CPA

January 1, 2023

## INFORMATION PRIVACY STATEMENT

### Privacy Policy

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

### Types of Nonpublic Personal Information We Collect

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization.

### Parties to Whom We Disclose Information

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

### Protecting the Confidentiality and Security of Current and Former Clients' Information

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

\*\*\*\*\*

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

Please read this page before initialing..... TP Initials: \_\_\_\_\_ SP Initials: \_\_\_\_\_



**TITUS & URBANSKI INC**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**3220 CENTRAL PARK WEST**  
**TOLEDO, OH 43617 419-866-6000**

**2022 ENGAGEMENT LETTER**

**ATTENTION:** Your tax return preparation fee this year will most likely be significantly higher than in prior years. Rising costs and ongoing employment challenges have been widespread throughout our country and this will continue to force all of us who manage businesses to re-evaluate what it takes to cover these additional costs and maintain excellent services while remaining competitive in our pricing. Each year seems to bring additional requirements that raise the already High-Level of compliance within the tax preparation process.

Dear Client:

This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2022 federal individual and only requested state, local or foreign income tax returns, from information which you will furnish to us. This engagement pertains only to the 2022 tax year, and our responsibilities do not include preparation of foreign bank account returns (Form 114), foreign financial assets Form(s) 8938 nor any other tax returns for this or any other tax year that may be due to any taxing authority. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them or the authorization to transmit.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover defalcations and/or irregularities, should any exist. If we discover errors or information that affects your prior-year tax returns, we cannot ignore them, we will make you aware of the facts and propose actions to correct. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us.

Please read this page before initialing..... TP Initials: \_\_\_\_\_ SP Initials: \_\_\_\_\_

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and may render additional invoices for the time and expenses incurred.

It may be necessary to make certain disclosures in the return to avoid exposure to penalties. We will discuss tax positions that may increase the risk of exposure to penalties and any recommended tax return disclosures with you before completing the preparation of the returns. You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos, and computers. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. Please complete and sign the enclosed Travel and Entertainment Statement (if you have those types of deductions) and return it to us with your organizer. If you have questions about these issues, please contact us.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice.

Our fees for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. Payment of our tax preparation fee must be made in full prior to the filing of your tax returns. Client Account balances over 30 days will result in a service charge of 1.5% per month. An additional charge of \$35.00 will result if any payments are returned "NSF".

Any controversy or claim arising out of or relating to this contract or engagement letter, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Arbitration Rules for Professional Accounting and Related Services Disputes, and judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

If the tax services and terms outlined are in accordance with your understanding of our engagement, please sign this letter in the space provided and the Travel and Entertainment Statement (if applicable) and submit all supporting documents.

You agree that in the event your income tax returns 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 needed to prepare an income tax return on a timely basis. If it is necessary for us to prepare extensions of time to file your tax returns, additional time will be required on our part. This additional time will result in an increase to our fee.

We may need to calculate an estimate of tax liabilities from the information you provide to us before an extension of time can be filed. An extension of time to file does not extend the time for payment of taxes. Late payment of tax results in assessment of penalties and interest. The due dates for filing of tax returns vary based on jurisdiction.

Please read this page before initialing..... TP Initials: \_\_\_\_\_ SP Initials: \_\_\_\_\_

If estimated tax payments are appropriate, we will prepare them based on your prior year tax liabilities to protect you from underpayment penalties. Alternative methods are available to calculate your estimated payments, and we are available to discuss these methods if you so desire. If alternative methods are used, additional time will be required on our part. However, using one of the alternatives may substantially reduce your estimated payments. Estimated tax payments are generally due quarterly and penalties do apply if paid late.

Our Services will be concluded upon delivery to you of your 2022 federal and state individual income tax returns or one year from the date of this Engagement Letter, whichever comes sooner.

We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable request, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return(s) and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expense through the date of our withdrawal.

If we are to prepare joint returns, each of you are our clients because you will each sign those returns. You each acknowledge that there are no expectations of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your returns.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Sincerely,

**TITUS & URBANSKI, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS

**ACCEPTANCE:**

SIGNATURE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

IF JOINT RETURN:

SIGNATURE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

# **TITUS & URBANSKI INC**

## **AUTO MILEAGE, TRAVEL & GIFT EXPENSE STATEMENT**

**FOR THE TAX YEAR ENDING: DECEMBER 31, 2022**

**The deductions on my/our U.S. Tax Return for allowable vehicles, travel and gifts can be substantiated by my/our records which are documented as follows:**

**VEHICLES** - For each vehicle used for business purposes I have the records to substantiate the following:

- ◆ Description – Year, Make & Model of each vehicle used.
- ◆ The Dates of your Trips – Keep a log of each day you drive for business purposes for each vehicle.
- ◆ Places – Starting Point & Destination or locality of travel and notation whether business or personal.
- ◆ Odometer Reading – Record your vehicle’s starting and ending odometer to determine mileage driven.
- ◆ Other Trip-Related Costs – Record Tolls, Parking and other trip related costs.

**TRAVEL** - For each trip and use of my personal or any company vehicle:

- ◆ Amount - Transportation, lodging, meals, gas and oil, mileage and taxi fare.
- ◆ Time - Date of departure and return and the number of days spent away from home for **business**.
- ◆ Place - Destination or locality of travel and notation whether business or personal.
- ◆ Business Purpose - Business reason for travel or nature of the business benefit derived or expected to be derived as a result of the travel.

### **GIFTS**

- ◆ Name of the Charitable Organization or Recipient receiving the gift.
- ◆ Amount - Cost of the gift to me or my business.
- ◆ Time - Date of gift.
- ◆ Description – As “Cash” or Description of the gift if Non-Cash.
- ◆ Business Purpose - Business reason for the gift or nature of business benefit derived as a result of the gift.
- ◆ Business Relationship - Occupation or other information relating to the recipient of the gift, including name, title, or other designation sufficient to establish business relationship to me/the company.

**AUTO MILEAGE, TRAVEL & GIFT EXPENSE STATEMENT**

**PAGE 2**

- ❖ Taxpayer Responsibility – By signing below, I acknowledge that it is my responsibility to maintain the appropriate records and logs for all Auto Mileage, Travel & Gifting, and that I have presented my tax preparers with a WRITTEN summary of this information for purposes of computing the appropriate tax deductions including percentages of business & personal use.

**PLEASE INITIAL BELOW NEXT TO THE ITEM OR ITEMS THAT FIT YOUR SITUATION:**

\_\_\_\_\_ I do not own nor operate a business.

\_\_\_\_\_ I own and operate some form of business that gets reported when I file form 1040.

\_\_\_\_\_ I own and operate another form of business that does not get reported on Form 1040.

**I have read each of the above requirements and to the best of my knowledge my/our records meet the requirements as outlined.**

**TAXPAYER #1 SIGNATURE:** \_\_\_\_\_

**TAXPAYER #2 SIGNATURE:** \_\_\_\_\_

**DATE SUBMITTED:** \_\_\_\_\_

# TITUS & URBANSKI INC

## CLAIMING SAFE HARBOR ON SECTION 199A DEDUCTION

FOR THE TAX YEAR ENDING: DECEMBER 31, 2022

The deductions on your U.S. Tax Return for Section 199A in regard to rental activity must be substantiated by your records which should be documented as follows:

**RENTAL ACTIVITY** - For each Schedule E Rental Activity:

- ◆ Records – Separate books and records must be maintained for each rental real estate enterprise.
- ◆ Time – 250 or more hours of “rental services” must be performed by or for the real estate enterprise each year. The 250 hours of rental services can be performed by owners, employees, agents, or independent contractors and time spent on maintenance, repairs, rent collection, payment of expenses, provision of services to tenants, and efforts to rent the property.

### IMPORTANT

- ❖ Taxpayer Responsibility – It is YOUR responsibility to maintain the appropriate records and logs for all rental real estate activities, and you MUST present to your tax preparers with a WRITTEN summary of this information for purposes of computing the appropriate tax deductions including percentages of business & personal use.
- ❖ Minimum Information that we require for reporting a deduction for Section 199A on rental real estate activities are a SUMMARY of all rental income/expenses for each applicable rental. This basic information is required even if you do not qualify for the Section 199A deduction.

PLEASE INITIAL THE ONE ITEM BELOW THAT FITS YOUR BUSINESS' POSITION:

	I do not own a rental property.
	The 250-hour threshold of “rental services” performed was not met by our rental real estate activity in the tax year provided.
	The 250-hour threshold of “rental services” performed was met by our rental real estate activity in the tax year provided. We can substantiate this position with appropriate documentation if necessary.

I have read each of the above requirements and to the best of my knowledge my/our records meet the requirements as outlined.

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_