

**Brenner Global Associates, LLC
Tax-Year 2023 Welcome Letter and Instructions
Individual Tax Returns
January 2024**

**Dear Clients,**

Happy New Year!

It is time to start thinking about tax return filings.  From our whole team… Welcome to our firm!  We look forward to working with you this tax season to prepare your 2023 individual income tax returns.  This email provides our general instructions to get started with the tax return preparation process.

We primarily use **Intuit Link** and our Supplemental Templates to ask questions and gather documents. **SmartVault**is our portal to receive, send, and store your documents and tax returns.  You will receive separate invitations and detailed instructions for accessing Intuit Link and SmartVault.

If we have not already done so, we will contact you separately to gather financial information about your business.  A separate email has been sent to our business clients that includes information about preparation and filing of 2023 Forms W-2 and 1099, plus other business tax forms.

**2023 Tax Organizer from Intuit Link:**  We use web-based **Intuit Link**(also called our “Organizer”)**,** to gather information necessary to prepare your tax returns.  Intuit Link is where you may answer our tax related questions and can attach tax documents.  Filling-out the Organizer should be easy, and in doing so, along with responding to our templates and sending supporting documents, you help us prepare complete and accurate tax returns.

Instructions for logging into your Organizer will come from us via Intuit Link with the subject line “2023 Intuit Link (Tax Organizer) Invitation.”  You will receive this notification by **Wednesday, January 17, 2024** (or later if you are new to our services).  Please let us know if you haven’t received the Intuit Link invitation.  We will also be sending an email with more detailed information for using Intuit Link and SmartVault.

**Please note that there is only one log-in to access your Organizer and only the primary taxpayer will receive the Intuit Link email.**Persons filing a joint tax return may share the username and password to Intuit Link and should answer the questions jointly.  The primary taxpayer is the first name listed on your jointly filed tax return.  The spouse’s name appears as the second name on your jointly filed return.  Please respond to the Organizer questions for taxpayer and spouse consistent with how your names appear on your jointly filed tax return.

As you respond to questions in the Organizer, you will see a paperclip icon.  You may click this icon to upload tax documents relevant to the question.  If you do not wish to save tax documents via the Intuit Link Organizer, you may save your tax documents directly to your personal SmartVault folder or send by other means, such as the Hightail link below our email signatures.  SmartVault provides our portal service and document storage.  You will receive separate instructions to access your SmartVault folder.

If you have trouble using Intuit Link or wish to work with a paper copy of the Organizer, just ask and we will provide a copy of the Organizer to complete in MS Excel format.  Our Organizer and Supplemental Templates can also be found on our website under the For Clients drop-down list.

**Engagement Letter:**For individual tax returns, our engagement letter consists of a summary letter and three attachments.  This year, for your convenience, we have attached to a draft of our 2023 engagement letter to Intuit Link, which includes Terms and Conditions (Attachment B) and a description of the typical tax services we provide with options to purchase additional services at discounted rates (Options for Tax Services and Tax Return Preparation - Attachment C).  After receipt of your Organizer and other tax documents (unless your tax returns are prepared under extension), we will provide you with our scope of work, which will include a list of the tax returns we will prepare for you, and our estimate of charges as outlined in Attachment A – Scope of Engagement and Estimate of Charges.  At that time, we will send a complete engagement letter package to you for your e-signature.  E-signing the complete engagement letter confirms that you agree to our terms and conditions, scope of work and fee estimates contained therein.  Please note that our Firm will not be engaged to provide tax services until the complete engagement letter is sent to you.  If the filing of your tax return will be extended past the initial deadline of April 15, 2024, we will provide our engagement letter before we begin work on your return later in the year.

**Supplemental Templates:**  To help simplify our Organizer, we have developed templates with supplemental questions.  If any of these tax matters apply to you, you will be prompted within the Organizer to fill-out the Supplemental Templates found on our website, www.bga-cpas.com:

* Rental Properties
* Child and Dependent Care Expenses
* Foreign Earned Income Exclusion and Foreign Housing Exclusion
* Foreign Bank Accounts, Virtual Currency and Foreign Financial Assets
* Home Office Expenses
* Retirement Plans
* Business (including Schedule C single owner businesses)

**Please complete and submit these templates using one of our document submission methods. The password to access these templates is BGA2023. The information requested from these templates is essential to preparing your tax returns.**

**Due Diligence Requirements:**  The Tax Cut and Jobs Act of 2017 and subsequent mandates expanded the due diligence requirements tax return preparers must follow to claim certain tax benefits.  The IRS requires that we send you personalized emails and/or schedule phone conversations to ensure we have adequately captured and documented the required data and your responses, to claim these benefits:

* Child Tax Credit/Other Dependent Credit
* American Opportunity Tax Credit (education credit)
* Head of Household Filing Status
* Earned Income Credit

If any of these requirements impact your 2023 return, we will send you supplemental questions to complete the due diligence requirements required to claim the benefit on your 2023 tax return.  Form 8867 is required to be included in your tax return to show compliance with these due diligence requirements.

**Tax Documents:**You can submit your 2023 tax documents several ways:

1. Attach your documents within Intuit Link while completing our Organizer, following the instructions provided in Intuit Link.
2. Upload your documents directly to your personal SmartVault folder, following the instructions provided in the separate email from SmartVault.  Existing clients can access the portal with their username and password at [https://www.smartvault.com](https://www.smartvault.com/) and clicking the “Log In” option in the top right corner of the screen.  If you do not know your password, follow the above steps and click “Can’t sign in?”, then follow the prompts to reset your password.  If you have trouble accessing your account, please let us know. Once your documents have been uploaded to SmartVault, please send us an email letting us know, as we do not receive notification.

New clients will receive this invitation email as part of the on-boarding process.

1. Transfer your files to us using [hightail.com](https://spaces.hightail.com/uplink/BrennerGlobalAssociatesLLC).  Hightail.com retains documents temporarily and securely.  Hightail does not function on many U.S. government or corporate computers due to firewall configurations.  We recommend using a personal computer with medium security settings  to send documents via Hightail.

Our preferred document submission methods are via Intuit Link or SmartVault.

**Please upload only EXCEL, WORD, or PDF documents. Please ensure all passwords are either removed from documents, or sent to us to unlock protected documents.  No .jpeg or picture files please.**Further, please help us by sending only complete and clearly legible copies of documents.  You need to upload each tax document only once; either via the Organizer, or into your SmartVault 2023 Source Documents folder.

The questions within the Organizer help identify the appropriate tax documents we need to complete your tax returns. Common documents include:

* earnings statements (Form W-2’s),
* income statements (Form 1099’s),
* expense statements (Form 1098’s),
* partnership information statements (Form K-1’s), and
* receipts for all charitable contributions.

We will contact you for any additional supporting documents necessary to complete your tax returns.  Please keep us informed via email regarding the status of all your tax documents.**We would appreciate knowing if you are waiting on or missing any document.**

**Security:**  We maintain strict policies and procedures to protect our systems and to safeguard your personal information.  We are constantly evaluating and updating our software and security systems, and we believe our work environment exceeds IRS requirements for tax return preparers.  Specifically, we use dedicated, single-use personal computers, best in class software, and cloud and data storage services from reputable and tested vendors.  We have never had a security incident, and we will work hard to ensure nothing happens in the future.  We would be happy to answer any questions regarding our Firm’s security systems, policies, and procedures.

**Form 2848 - Power of Attorney:**  As you may be aware, the Internal Revenue Service is facing many issues including inability to properly service taxpayers due mostly to severe underfunding.  While the IRS is slowly improving its service, in an effort to coordinate tax reporting, communication and payments with the IRS, again this year are offering our clients the option to provide us with a signed Form 2848 - Power of Attorney (POA) prior to 2023 tax return filing.  Doing this proactively should help us gather IRS information, and eliminate, and hopefully resolve, any issues quickly.  We will use your POA solely to obtain your transcripts and other information from the IRS.  We will be discussing with option to obtain POA’s with you as part of our services.

**Deadlines:**  Below is a table summarizing key filing deadlines and the date by which we must have received your documents and completed Organizer in order for us to meet the deadline.  Any documents received after the below deadlines may result in your return being filed late.

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| **Item** | **Filing Deadline** | **Documents Due to BGA** |
| Federal Individual Filing & Payment Deadline\* | Monday, April 15, 2024 | Sunday, March 17, 2024 |
| Federal Individual Filing Deadline (Living Outside US)\*\* | Monday, June 17, 2024 | Sunday, May 19, 2024 |
| Federal Individual Filing using Extension\*\*\* | Tuesday, October 15, 2024 | Sunday, September 15, 2024 |

\*Income taxes must be paid as income is earned throughout the year.  Quarterly estimated tax payments may be necessary for businesses and self-employed individuals.  **All 2023 federal tax payments must be paid in full by April 15, 2024, to avoid possible late payment penalties and interest**, regardless of when you file your tax return.  If you believe you may have underpaid your tax obligations during 2023, please contact us by immediately for assistance with preparing a tax estimate for prompt payment.

For self-employed persons and businesses, we are also available to assist with 2023 and 2024 estimated tax payments.  States and businesses may have different income tax payment and filing due dates.

\*\*If you are living outside of the U.S. on April 15, 2024, the deadline for filing your federal tax return is June 17, 2024.  No extension for filing by June 17 is required.

\*\*\*If you are unable to meet the document submission deadline or have unforeseen complications with your 2023 tax returns, we may need to extend the filing of your tax returns until October 15, 2024.  There is no penalty for filing a tax extension until October 15, 2024.

We look forward to working with you this tax season!  Please contact us if you have any questions.

Sincerely yours,
The Team at Brenner Global Associates, LLC

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| *Other 2023 and 2024 mailings from Brenner Global Associates:** Estimated Tax Payments
* Year End Reminders for Businesses: Accounting, Bookkeeping, Taxes, W-2 and 1099 Reporting
* Form 1099-K
* The Corporate Transparency Act
* SmartVault Access & Intuit Link Tax Questionnaire
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