Huffine McMillan Arntzen Ruckman PLLP
Certified Public Accountants

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Dear Clients,

We hope this letter finds you well. We are preparing for a busy tax season and wanted to get information out to you to make it a successful one for all of us. Our goal as a company is working to continually improve the quality of our services and to produce the highest quality work for our clients. To accomplish this, we will be increasing our rates this year.

Our office hours will be **Monday-Friday 8:00 am –5:00 pm.**

The IRS is still behind from previous filing seasons, and they will be slow to process this year. We have also seen significant delays with the mail. Because of these delays, we are encouraging all payments due to the IRS and state agencies be electronically made to ensure timeliness and proper credit to your account. We also encourage direct deposit of refunds. Please bring in current banking information for automatic payments and refunds. Our office will no longer mail estimate payments on your behalf. If you choose to mail estimate payments, you will be responsible for sending them timely. Additionally, with the complexity of returns and IRS changes, there is always the potential for being put on extension due to time constraints.

We have compiled a few key items and a checklist to help guide you in gathering very important information needed to prepare your 2022 Tax return. It will help us be more efficient and better serve you if we receive all the required information at one time. If we do not receive your information by April 1st, we will automatically file an extension on your behalf as we cannot not guarantee your return will be completed by April 15th.

Virtual currency/cryptocurrency

Virtual currency transactions are becoming more common. There are many different types of virtual currencies, such as Bitcoin, Ethereum and Ripple. The IRS has required us to ask you if you have dealt in virtual currency.

Accountants are available by appointment only, please call to schedule an appointment for an in office, virtual, or phone meeting. These meetings will be scheduled on Mondays and Wednesdays. You can deliver your information by dropping off, by mail (recommend making copies of your info if by mail), or by a safe electronic portal we can set up for you. There will be a mail charge for mailing any large items back. We highly encourage you to wait until you have ***ALL*** your tax information gathered before you bring it in. We will not start preparing your return until we have everything needed.

Please provide us with any **new or updated personal information** – updated address, email, phone number(s), change of occupation, marital status, deaths, births, started a business, sold a business, banking info, etc. This form can be found on our website, along with many other valuable forms and resources at www.hmarcpas.com.

Please use the checklist on the back of this letter for the required information we need. There will be items that may not pertain to you. Every year we are reminded how much we value your business and want to again say thank you. If you have any questions, please contact our office at 406-535-2352 or hmar@hmarcpas.com.

Sincerely,

Huffine, McMillan, Arntzen & Ruckman

INDIVIDUAL CHECKLIST
(Not all items will pertain to you)

	INCOME		EXPENSES
____	W2's - Wages, Salary Income	____	Medical/Dental Expenses (not paid by Health Savings Account)
____	1099 Int/Div - Interest & Dividend Income	____	Taxes Paid (RE Tax, Personal Property Tax)
____	1099R - IRA/Pension Income	____	1098 - Mortgage Interest/Mortgage Insurance
____	1099B - Investments Sold	____	Investment Interest
____	1099-S - Property Sold (residence, home, land, etc)	____	Casualty/Theft Losses (storm, water, fire, accident, or stolen)
____	1099SSA - Social Security Income	____	Charitable Contributions (need written receipt of any amount over $250)
		____	Child & Other Dependent Care expenses
	OTHER	____	(Need name, address, & SS# or EIN, & amount Paid)
____	1098T -Scholarship (Grants)	____	1098-E Student Loan Interest Paid
____	1099G - Unemployement Compensation	____	Health Savings Account Contributions
____	Payments from Prior Installment Sale	____	Health Savings Account withdrawals
____	Jury Duty	____	Medical Savings Account Contributions
____	Prizes, Bonuses, Awards, Gambling, Lottery	____	Traditional/Roth IRA Contributions
____	Worker's Compensation	____	529 Contribution
____	Other	____	College Education Expenses (1098-T from school)
		____	Educator Expenses
		____	Any Estimated Tax payments made to IRS or State
		____	**1095A - Health Insurance Marketplace Statement**
		____	1095B/C - Employer Health Insurance Proof of Coverage

Questions - if yes, please provide documentation

____	Did you receive rent from Real estate or other property? Provide income/expenses
____	Did you receive income from gravel, timber, minerals oil, gas, copyrights, patents?
____	**Do you have a foreign bank account, trust, or business?**
____	Do you provide a home for or help support anyone that is not a dependent?
____	Did you receive any correspondence from the IRS or State Revenue Department? Please provide
____	Were there any births, deaths, marriages, divorces or adoptions in your immediate family?
____	Did you give a gift of more than $16,000 to one or more people?
____	Did you have any debts cancelled, forgiven, or refinanced?
____	Did you go through bankruptcy proceedings?
____	Did you pay interest on a student loan for yourself, your spouse, or dependent? Provide 1099
____	Did you pay for yourself, spouse, or dependent to attend classes beyond high school? Provide 1098T
____	Did you have any children under the age of 19 or 19 to 23 year old students with unearned income of more than $1,150?
____	Did you purchase a new alternative technology vehicle or electric vehicle?
____	Did you install any energy property in your residence such as solar water heaters, generators, or fuel cells or
____	energy efficient improvements such as exterior doors or windows, insulation, heat pumps, furnaces, central air
____	conditioners or water heats? If yes, provide receipts & descriptions.
____	**Did you own or have control over any Virtual Currency?**
____	Did you Receive an Identity Theft Protection Pin (Please provide)
____	Did you donate through a QCD directly to a charity?