



Dear Business 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. Consequently, we will be increasing our rates this year.

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

The IRS is 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 accounts. Please bring in current banking information for automatic payments. 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.

This letter is to help guide you in gathering important information we will need to prepare your 2022 tax return. Please see the back of this letter for a checklist of items needed. Some items may not pertain to you. If we do not receive your business information by March 1<sup>st</sup>, we will automatically file an extension on your behalf as we cannot not guarantee your return will be completed by the March 15<sup>th</sup> due date.

Accountants are available by appointment only, please call to schedule an appointment for an in office, virtual, or phone meeting. These appointments 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 secure link through our website. (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.

We have updated our website, [www.hmarcpas.com](http://www.hmarcpas.com), and encourage you to reference it for important information on tax, payroll, forms, websites, and due dates. Every year we are reminded how much we value your business and want to again say thank you. Please call our office if you have any questions, 406-535-2352 or email at [hmar@hmarcpas.com](mailto:hmar@hmarcpas.com).

Sincerely,

*Huffine, McMillan, Arntzen & Ruckman*

Special File Update Information:

1. \_\_\_ Has there been a change in ownership this year? If so, please provide new owner identification information, dates, and percentages.
2. \_\_\_ Please provide us with updated information with your and other officers email addresses and cell phone numbers.
3. \_\_\_ Do you have a foreign bank account? Need account number, balance, name of bank and copy of December's statement.
4. \_\_\_ Did you use virtual currency in your business to buy or sell items?

Normal year end information needed for 2022:

1. \_\_\_ **Print out** of loan ledgers/activities, loan pay offs and ending loan balances for the year.
2. \_\_\_ List by date, amount and individual of any new investments made into the company this year by the owners.
3. \_\_\_ **Copies** of any federal or state **tax correspondence** received during the year.
4. \_\_\_ **Copies** of any **equipment purchase** invoices over \$2,500.
5. \_\_\_ Copies of your year-end bank reconciliation(s) and bank statements.
6. \_\_\_ 12/31/22 Year End Balances of:
  - Bank Accounts \$ \_\_\_\_\_
  - Accounts Receivable \$ \_\_\_\_\_
  - Cost of Inventory on Hand \$ \_\_\_\_\_
  - Accounts Payable \$ \_\_\_\_\_
  - Unpaid 941 Deposit for December \$ \_\_\_\_\_
  - Unpaid State(s) Withholding deposits for December \$ \_\_\_\_\_
  - Unpaid wages earned through 12/31 \$ \_\_\_\_\_
7. \_\_\_ Year-end summary of business activity-back up, online access or hard copy (Accounting software back-up, trial balance, etc.).
8. \_\_\_ All Forms 1099-K received.
9. \_\_\_ Did Partnership or S Corp pay member's health insurance/HSA for the year? If so, amounts.
10. \_\_\_ Any other 1099s, interest paid, etc.