

Refunds and Payment Options

Your name(s) _____

All tax returns will be e-filed unless for technical reasons we are unable to, or you have opted out.
Please check all the boxes that apply in items 1–5:

1. Overpayments

Please apply some/all of my refund to next year's estimated tax payments. 1ST 2ND 3RD ALL
 I prefer to receive a refund. **If you checked the All box skip Step 2**

2. Faster Refunds

I want the IRS and State to deposit my refund directly into my bank account. See 4. below.
 No, I prefer to receive a check.

3. Balance Due

If there is a balance due:

Yes, I want to pay my taxes via electronic funds withdrawal on Transmittal day (1–3 days after we receive your signed documents).

No, I don't want to. I will pay by check with a voucher or I will pay Online www.irs.gov/payments/direct-pay

4. Distribute your Federal Refund

(into 1, 2 or 3 accounts, or 2 accounts + 1 IRA)

Account 1. ___% BANK'S NAME > _____
BANK ROUTING NO. > [] [] [] [] [] [] [] [] [] []
(9-DIGIT NUMBER ON BOTTOM LEFT CORNER OF YOUR CHECK, OR ASK YOUR BANK)
BANK ACCOUNT NO. > [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] []
CHECKING SAVINGS Please Initial

Account 2. ___% BANK'S NAME > _____
BANK ROUTING NO. > [] [] [] [] [] [] [] [] [] []
(9-DIGIT NUMBER ON BOTTOM LEFT CORNER OF YOUR CHECK, OR ASK YOUR BANK)
BANK ACCOUNT NO. > [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] []
CHECKING SAVINGS

20 2023 IRA

2024 IRA

5. NEW

Identification No.

As an additional means of validating a taxpayer's identification, AL, CA, IL, KS, LA, NY, OH, VA, WI require driver license or state identification on state returns. Failure to provide this info will cause delays in processing refunds.

Yes, I have a driver license / state identification card:

Taxpayer State _____

Exp Date _____ ID Num _____

Issue Date _____ Doc Num (NY ONLY) _____

Spouse State _____

Exp Date _____ ID Num _____

Issue Date _____ Doc Num (NY ONLY) _____

No, I do not have a driver license / state identification card. (e.g. minor, foreign resident, etc.)

All fees must be paid prior to e-filing

CREDIT CARD

CHECK DATE SENT: _____

PAYPAL (Go to www.judakallus.com click "make a payment")

ZELLE (Use judakallus@aol.com)

CASH

X

SIGNATURE

PRINT NAME

CARD NUMBER

[] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] []

SECURITY CODE

[] []

EXP. DATE

[] [] [] []

BILLING ADDRESS FOR CREDIT CARD

SAME AS HOME

SAME AS BUSINESS

OTHER BILLING ADDRESS, PLEASE PROVIDE BELOW:

BILLING ADDRESS

CITY

STATE / ZIP

1-2-3 Checklist

All questions are related to tax year 2024 unless otherwise indicated

Your name(s)

- YES NO Did you make any out of state purchases on which you did not pay sales tax?
If yes, please enter state sales tax on Sheet 1, second page.
- YES NO Were adjustments made **by the IRS or any state** to any prior 3 years' income tax returns?
- YES NO Will your income change significantly in 2025 Up Down
- YES NO Will your marital status change in 2025?
- YES NO Are you claimed as a dependent by your parents or anyone else?
- YES NO Did you have any new dependents?
- YES NO Are any of the dependents listed on last year's return no longer your dependents?
- YES NO Did you pay more than half the cost of supporting a parent?
- YES NO Did you have any sales or other exchanges of virtual currencies?
- YES NO Did you receive a distribution (1099-R) from a qualified employer plan Keogh IRA or 529. check all that apply Did
YES NO you inherit an IRA?
- YES NO If yes, did you rollover the distribution to an IRA? within 60 days? (see 1099-R Organizer)
- YES NO If eligible, would you like to make a contribution to an: IRA Roth IRA SEP IRA 529
- YES NO Did you convert a traditional IRA to a Roth IRA?
- YES NO Did you buy sell stocks / bonds / mutual funds (not IRA, 401(k), etc.)? If sold attach 1099-B and report on sheet # 5
- YES NO Did you receive, sell, exchange, gift, or otherwise dispose any financial interest in any digital asset?
- YES NO Did you buy sell your home (1099-S)? If so, provide us with closing statements for purchase and sale.
- YES NO Did you refinance your mortgage or take an equity loan on your 1st or 2nd home? If yes provide statement.
- YES NO Did you borrow money to make an investment? If yes, please explain.
- YES NO Did you make any loans that became uncollectible last year? Did you try to collect?
- YES NO Did you give / receive any gifts of over \$18,000 to any individual? Transferred / received Real Estate?
- YES NO Has anyone in your immediate family passed away this or last year? Relationship to you
- YES NO If completing sheets #3 or #4 did you adopt a capitalization statement (see our website - Data Organizer)
- YES NO Did you form a corporation, LLC, LLP or partnership?
- YES NO Did you have any income from foreign (non-US) sources, not reported on 1099s? Were any foreign taxes withheld?
- YES NO Did you have foreign (non-US) bank account or any other financial acct? If yes, which country:
- YES NO If yes, did you have income in a foreign (non-US) bank account / investments?
- YES NO Did you have foreign (non-US) bank or financial accounts with over \$10,000 in total at any time during the year?
- YES NO If yes, and you live in United States, was it over \$50,000 (single) or \$100,000?
- YES NO Or if you live abroad, was it over \$200,000 (single) or 400,000?
- YES NO Did you receive a distribution from, or were you the grantor of, or transferor to/from a foreign (non-US) estate/trust?
- YES NO Check yes to allow Juda Kallus to set your e-filing pin to 11111 and if married 22222 for your spouse.
- YES NO Check yes to allow Juda Kallus to discuss this return with the IRS / state if necessary?

Your Tax Return will be automatically uploaded for free to your personal Cyber Cabinet. In addition you may request a copy via email, CD or paper.

Email pdf (password protected)

Paper Tax Return \$50

I will pick it up

Please mail it to me

According to the IRS, you are required to keep records that will enable you to prepare a complete and accurate tax return. Although the law does not require any special form of records, **you must retain all receipts, cancelled checks, bank statements and other evidence** to support amounts claimed as deductions. You must keep your records for as long as their contents may be material in administering any Internal Revenue Law. In most instances, this means 3 years after the date of filing the return.

Please Initial

ACA Checklist

► Your name(s) _____

Please ✓ all the questions that apply	Yes	No
Were you covered by health insurance? (Medicare & Medicaid accepted)	<input type="checkbox"/>	<input type="checkbox"/>
Was your spouse?	<input type="checkbox"/>	<input type="checkbox"/>
Were your dependents?	<input type="checkbox"/>	<input type="checkbox"/>
Did you get health insurance through the marketplace/exchange?	<input type="checkbox"/>	<input type="checkbox"/>
Did your spouse?	<input type="checkbox"/>	<input type="checkbox"/>
Did your dependents?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please provide Form 1095-A	Did you receive subsidy	Y N
Did you get health insurance through employer, self-employed, Medicare, Medicaid, VA?	<input type="checkbox"/>	<input type="checkbox"/>
Did your spouse?	<input type="checkbox"/>	<input type="checkbox"/>
Did your dependents?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please provide Form 1095-B	1095-C	
Were you out of the United States for 330 days or more?		
Was your spouse?	<input type="checkbox"/>	<input type="checkbox"/>
Were your dependents?	<input type="checkbox"/>	<input type="checkbox"/>
Were you a bona fide resident of a foreign country for the entire year?	<input type="checkbox"/>	<input type="checkbox"/>
Was your spouse?	<input type="checkbox"/>	<input type="checkbox"/>
Were your dependents?	<input type="checkbox"/>	<input type="checkbox"/>

Please Initial

Prepaid Audit Agreement 2024

This agreement is between Juda Kallus, EA and _____
for **Prepaid Audit Coverage**. This agreement covers **Federal Form 1040** and all its attached
schedules and forms, as well as the following state returns:

RESIDENT FORMS

NY FORM IT-201

NJ FORM 1040

MA FORM 1

CA FORM 540

NYC FORM NYC 202

NON-RESIDENT

NY FORM IT-203NR

NJ FORM 1040NR

CT FORM CT-1040NR/PY

CA FORM 540NR

Under this agreement Juda Kallus, EA agrees to provide audit support in accordance with the level of service paid for by the client. Juda Kallus, EA and the client agree on the following items:

1. Meet client and plan audit strategy. Define necessary supporting schedules and documentation.
2. Assist client in preparing documentation and schedules for audit.
3. Prepare power of attorney form and contact IRS to schedule appointment for audit.
4. Represent client in audit with the taxing authorities.
5. Appeal audit results with auditor's supervision.
6. Appeal results of audit up to the conference level of the IRS Appeal process, if deemed reasonable prospect of success.
7. Prepare amended State and Local Tax Returns, if needed to conform with IRS audit results.
8. Juda Kallus, EA is not to be held liable for any tax, penalty or interest resulting from audit examination. Juda Kallus, EA will pay penalties, but not the tax or interest, applicable to any errors made by Juda Kallus, EA in preparation of the original tax return.
9. The client states that before signing the original tax returns, he/she/they will review them to verify that the information contained is true, complete and accurate and was derived from information provided to Juda Kallus, EA and his staff by the client.
10. The client states that he/she/they reported all income, 1099s and W-2s and understands that sometimes these documents do not reach the recipient but always reach the IRS. This agreement is not applicable if income is left out of the tax return.
11. The client states that he/she/they have been advised to keep all records which will support and verify the deductions claimed on their tax returns.
12. The client states that he/she/they have received complete copies of the tax return and will retain them for as long as necessary.
13. The client agrees that after filing the tax return, if additional information becomes available to them impacting the filed tax return, he/she/they will notify Juda Kallus, EA promptly. If it is deemed that amended tax returns are necessary, Juda Kallus, EA will prepare these tax returns for an additional fee.
14. The client agrees to forward to Juda Kallus, EA all correspondence received from the IRS or other taxing authorities within 10 days.
15. The client agrees to promptly review, sign and mail to the IRS, any letters prepared by Juda Kallus, EA on behalf of the client.
16. In the event of an audit the client agrees to actively and promptly participate and make available, in an organized fashion, supporting schedules and documents.

CLIENT(S) Signature _____

Date _____

Fee: _____

Prepaid Audit Fees

Prepaid Audit Agreement

IRS tax audits are stressful and distressful events. In most instances taxpayers lives are put on hold while they devote their full attention and energy to prepare for this event. In addition, taxpayers must often incur costly audit representation expenses which, when added to the additional taxes that are assessed by the IRS and the state taxing authority, could be disastrous to your financial health. With this in mind, we developed a Prepaid Audit Service designed to remove the financial burden of audit representation costs. Our plan is to offer the following coverage:

We will cover any correspondence in response to an inquiry by any taxing authority for which a tax return was prepared by us.

We will cover assistance in preparation for an audit and representation services at IRS and State offices, and at our or your office. We will also cover costs for amended return preparation services which are often required after an audit. This agreement does not cover any assistance in dealing with any taxing jurisdiction for which a tax return was not filed.

How to Compute Your Prepaid Audit Fees

A Lets say your tax preparation fee is \$400, and it includes Schedules "A" and "C"
Your Prepaid Audit Coverage fee is:
(\$400 X 25%).....\$100

B If you live outside the NY Metropolitan area,
.....your Prepaid Audit Coverage fee will not covertravel, transportation and lodging.

However these expenses may not be necessary. In the past we handled out-of-town audits via mail and telephone or transferred it to NY.

Audit Coverage Fees

as a percentage of your tax preparation fee

If your tax return consists of Form 1040, Resident State tax returns plus....

	Prepaid Audit Rates
Schedule A or B	15%
A + B	20%
A + B + C	25%
A + C	25%
A + D	25%
A + E	25%
A + B + C, or (D) or (E)	25%
A + B + C + (D) or (E)	30%
C	22.5%
C + D	25%
2 (two) Cs	30%
C + E	30%
A + B + 2Cs, + E	40%
A, B, C + D	35%
A, C + E	30%
A, B, C + E	35%
A, B, C, D + E	40%

Non Resident Tax Returns 5% each state

Additional Coverage

Tax returns consisting of supporting travel expense schedules, foreign or domestic, numerous stock or mutual fund transactions or other complexities will be covered at an additional 5%