

# TaxPros Income Tax Service

444 North Ave. Dunellen, NJ 08812  
732-752-6444

E-mail [angelo@taxprosinc.com](mailto:angelo@taxprosinc.com)  
[info@taxprosinc.com](mailto:info@taxprosinc.com)  
[www.taxprosinc.com](http://www.taxprosinc.com)



us on Facebook at  
[TaxPros Income Tax Service](#)

As we welcome 2024, we look back at what 2023 has in store for when you file your 2023 tax returns. The Child Tax Credit remains at \$2000 credit per child. As of this release pending legislation may change this back to \$3000, we will keep you updated on this. The tax reporting requirement for online marketplace sales of more than \$600 in income has been delayed one more year. Many of you saw lower federal withholding from your paychecks in 2022 and adjusted them in 2023 - you should check the withholding going into 2024.

**FILE NOW – DON'T WAIT – IRS OPENS JANUARY 29th**  
**MAKE SURE NO ONE CLAIMS YOU OR YOUR DEPENDENTS!!!!!!**  
**SOME IRS REFUNDS ARE DELAYED UNTIL FEBRUARY 27<sup>TH</sup> or later.**  
**FILE EARLY TO BE THE FIRST TO GET YOUR MONEY!**

IF YOU PURCHASED HEALTHCARE THROUGH THE GOVERNMENT MARKETPLACE (OBAMACARE) YOU MUST PROVIDE US **FORM 1095A** TO FILE YOUR RETURN. WITHOUT THIS FORM YOUR REFUND WILL BE DELAYED

## Unemployment

**If you collected unemployment, you must obtain a 1099 online or directly from an unemployment office. NJ Department of Labor will not mail them.**

## Standard Mileage Rates

The standard mileage rate for the cost of operating your car is **65.5 cents per mile**. The standard mileage rate allowed for use of your car for medical reasons is **22** cents per mile and charitable **14** cents per mile.

## Education Credits - **YOU MUST HAVE FORM 1098T TO FILE FOR THE TAX DEDUCTION.**

The American Opportunity Credit is **\$2,500** per eligible student available for first 4 years of college. The maximum Lifetime Learning Credit remains \$2,000 per eligible student. The Educator expense "teachers" deduction of \$250 is still in effect.

## Restrictions on Charitable Contributions

**Cash Contributions.** All cash contributions made to any qualified charity must be supported by **A DATED BANK RECORD OR A DATED RECEIPT**. **Clothing and household items, NO** deduction is allowed for most contributions of clothing and household items unless the donated property is in good used condition or better and has a statement from the organization.

## Homeowners – New Purchase or Refinance

If you purchased, sold or refinanced your home this year, you will need to bring a copy of your **closing summary statement** provided to you. You may also have more than one mortgage statement if your mortgage was sold, refinanced or transferred to a new mortgage company, and some home equity loan interest may not be deductible.

### Self Employed Schedule C Income

**IRS due diligence guidelines** require you to provide me with a detailed written breakdown of all your income and expenses. **Make sure you have all your 1099 Misc and 1099K under the new reporting limits. You must have written records of your business expenses, including invoices and receipts.**

### Day Care Credit

To take the credit you must provide the day care provider's name, address, and SOCIAL SECURITY # or TAX ID #. Without the number you are unable to take the credit. We suggest that you get a written statement.

### Moved Out of State?

If you have moved out of state, we can still handle your tax return. We can process any state return. You can mail, fax (732-752-8783), or e-mail ([info@taxprosincnj.com](mailto:info@taxprosincnj.com)) your tax return information to us and best of all, we can E-file all your returns.

### Direct Deposit

Get your refund **FASTER** with **DIRECT DEPOSIT**. Please bring a **VOIDED** check with you. This is the safest method. Where's my Refund? Track the status of your refund at [www.irs.gov](http://www.irs.gov) and clicking on the **Where's my refund?** icon.

### Payments

Due to increased credit/debit card processing fees, we will be adding a 3.99% surcharge on all credit/debit charges. Avoid fees with cash, check, Zelle or Venmo payments.

**PLEASE SIGN AND BRING BACK THE ENCLOSED FORM 8879 SO THAT WE MAY PROCESS THE ELECTRONIC FILING OF YOUR RETURN. (Form 8879 is on the back of your Income Tax Checklist)**

The Dunellen office is **NOW OPEN**. The hours of operation are as follows:

**Jan 15 to Jan 20** Monday to Friday 9am to 6pm Saturday 9am-3pm

**Jan 22 to April 15** Monday to Friday 8am to 6pm  
Saturday 8am to 3pm

We will be open the following Sundays: Jan 28- Feb 4-11-18-25.

**Hours will be expanded as needed to accommodate your needs.**

**Saturday** is our busiest day. If you have a complex return or multiple returns, (i.e., children), please make the receptionist aware so we can properly schedule an adequate day and time to accommodate your tax needs. **If you cannot get the time you want, please email me so I can see what I can do to rework our schedule.**

Please call and make your appointment early. If you need a special appointment let my staff know and we will accommodate you. Appointments are not needed but are recommended to accommodate your schedule. Please organize your data and make certain that you have received all your tax papers. Use the enclosed checklist as a guide in your preparation process.

As always, please feel free to contact me at any time. E-mail is a good option since I can check this after hours. Our commitment to service is to strive to attain your complete satisfaction. We thank you for your referrals, business, loyalty and support this past year and are looking forward to serving you this year.

Wishing you good times, good cheer, and a memorable New Year.  
TaxPros Income Tax Service.

Sincerely,  
**Angelo DiRosa**

TaxPros  
444 NORTH AVENUE  
DUNELLEN, NJ 08812  
(732) 752-6444 FAX (732) 752-8783  
[info@taxprosincnj.com](mailto:info@taxprosincnj.com)

**BOTH SPOUSES MUST SIGN FORM  
8879 ON THE BACK OF THIS FORM  
AND BRING IT WITH YOU**  
e-mail [angelo@taxprosinc.com](mailto:angelo@taxprosinc.com)

### INCOME TAX CHECKLIST

TAXPAYER NAME \_\_\_\_\_ SS# \_\_\_\_\_ BIRTH DATE \_\_\_\_/\_\_\_\_/\_\_\_\_  
SPOUSE \_\_\_\_\_ SS# \_\_\_\_\_ BIRTH DATE \_\_\_\_/\_\_\_\_/\_\_\_\_  
ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
CELL # (\_\_\_\_) \_\_\_\_\_ ALTERNATE # (\_\_\_\_) \_\_\_\_\_

### E-MAIL

Dependent's names

Social Security number

Date of birth

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### MEDICAL BILLS – PAID IN 2023 – OUT OF POCKET TOTALS ONLY – KEEP RECEIPTS FOR YOUR FILES – GO TO YOUR PHARMACY AND REQUEST A PRINTOUT

Total Medical, Prescription & Dental **PAID** out of pocket \$ \_\_\_\_\_ Total Medical Miles # \_\_\_\_\_

### UNEMPLOYMENT 1099 DOWNLOAD FROM NJ (WILL NOT BE MAILED)

### SELF EMPLOYED INCOME, provide 1099 Misc and 1099K.

### REAL ESTATE TAXES PAID – HUD STATEMENT FOR REFINANCE-BRING YOUR MORTGAGE STATEMENT

Primary Home Property Tax \$ \_\_\_\_\_ 2<sup>nd</sup> Home Property Tax \$ \_\_\_\_\_

Property Tax Rebates \$ \_\_\_\_\_ INCLUDE PTR FREEZE AND ANCHOR

Rent Paid \$ \_\_\_\_\_ per year.

### HOME MORTGAGE INTEREST & POINTS PAID (New purchase bring CLOSING SETTLEMENT STATEMENT)

Primary Home Mortgage Interest \$ \_\_\_\_\_ 2<sup>nd</sup> Home Mortgage Interest \$ \_\_\_\_\_

Points paid on purchase or refinance; provide **CLOSING SETTLEMENT STATEMENT** from closing packet

### CONTRIBUTIONS – TOTALS ONLY – KEEP RECEIPTS FOR YOUR FILES

Total Amount of Cash or Checks \$ \_\_\_\_\_ Total Non-Cash Contributions \$ \_\_\_\_\_

### STUDENT LOAN INTEREST & COLLEGE TUITION (Including Books & Supplies) **BRING FORM 1098T-1099**

### DAY CARE OR PRE-K EXPENSES

Provider Name \_\_\_\_\_ Amount \$ \_\_\_\_\_ SS# or FED # \_\_\_\_\_

### HEALTH INSURANCE – If you are covered through Obamacare bring in Form 1095A.

### BANK ACCOUNT FOR DIRECT DEPOSIT- Same as last year

New account # \_\_\_\_\_ Routing # \_\_\_\_\_

# IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**  
▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31,** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

<b>1</b> Adjusted gross income	<b>1</b>
<b>2</b> Total tax	<b>2</b>
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099	<b>3</b>
<b>4</b> Amount you want refunded to you	<b>4</b>
<b>5</b> Amount you owe	<b>5</b>

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on the income tax return (original or amended) I am now authorizing. **ERO firm name**    Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on the income tax return (original or amended) I am now authorizing. **ERO firm name**    Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication – Practitioner PIN Method Only**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.    Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form 8879 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879).

**What's New.** Form 8879 is used to authorize the electronic filing (*e-file*) of original and amended returns. Use this Form 8879 (Rev. January 2021) to authorize *e-file* of your Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1040-X, for tax years beginning with 2019.

### Purpose of Form

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.



*Don't send this form to the IRS. The ERO must retain Form 8879.*

### When and How To Complete

Use this chart to determine when and how to complete Form 8879.

IF the ERO is . . .	THEN . . .
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Don't complete Form 8879.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I and II.
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I, II, and III.
Using the Practitioner PIN method and the taxpayer enters his or her own PIN	Complete Form 8879, Parts I, II, and III.

### ERO Responsibilities

The ERO must:

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's tax return. Form 1040-SS filers leave lines 1 through 3 and line 5 blank.
3. Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.

4. Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.

5. Provide the taxpayer(s) Form 8879 by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax.

6. Enter the 20-digit Submission Identification Number (SID) assigned to the tax return, or associate Form 9325, Acknowledgement and General Information for Taxpayers Who File Returns Electronically, with Form 8879 after filing. If Form 9325 is used to provide the SID, it isn't required to be physically attached to Form 8879. However, it must be kept in accordance with published retention requirements for Form 8879. See Pub. 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters, for more details.



*You must receive the completed and signed Form 8879 from the taxpayer before the electronic return is transmitted (or released for transmission).*

For additional information, see Pub. 1345.

### Taxpayer Responsibilities

Taxpayers must:

1. Verify the accuracy of the prepared income tax return, including direct deposit information.
  2. Check the appropriate box in Part II to authorize the ERO to enter or generate your PIN or to do it yourself.
  3. Indicate or verify your PIN when authorizing the ERO to enter or generate it (the PIN must be five digits other than all zeros).
  4. Sign and date Form 8879. Taxpayers must sign Form 8879 by handwritten signature, or electronic signature if supported by computer software.
  5. Return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax.
- Your return won't be transmitted to the IRS until the ERO receives your signed Form 8879.

**Refund information.** You can check on the status of your refund if it has been at least 72 hours since the IRS acknowledged receipt of your e-filed return. But if you filed Form 8379 with your return, allow 11 weeks. To check the status of your refund, do one of the following.

- Go to [www.irs.gov/Refunds](http://www.irs.gov/Refunds).
- Call 1-800-829-4477 for automated refund information and follow the recorded instructions.
- Call 1-800-829-1954.

### Important Notes for EROs

- Don't send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. Form 8879 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at [www.irs.gov/pub/irs-irbs/irb97-13.pdf](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).
- Confirm the identity of the taxpayer(s).
- Complete Part III only if you are filing the return using the Practitioner PIN method. You aren't required to enter the taxpayer's date of birth, prior year adjusted gross income, or PIN in the Authentication Record of the electronically filed return.
- If you aren't using the Practitioner PIN method, enter the taxpayer(s) date of birth and either the adjusted gross income or the PIN, or both, from the taxpayer's prior year originally filed return in the Authentication Record of the taxpayer's electronically filed return. **Don't** use an amount from an amended return or a math error correction made by the IRS.
- Enter the taxpayer's PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize you to enter his or her PIN, and for the other spouse to enter his or her own PIN. It isn't acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- Taxpayers must use a PIN to sign their e-filed individual income tax return transmitted by an ERO.
- Provide the taxpayer with a copy of the signed Form 8879 for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form 8879 if changes are made to the return (for example, based on taxpayer review).
- EROs can sign the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program. See Notice 2007-79, 2007-42 I.R.B. 809, available at [www.irs.gov/irb/2007-42\\_IRB/ar10.html](http://www.irs.gov/irb/2007-42_IRB/ar10.html), for more information.
- Go to [www.irs.gov/Efile](http://www.irs.gov/Efile) for the latest information.