

A wide-angle photograph of a modern office hallway. The space is characterized by large glass windows on the right side, reflecting the bright light from the sun, which is visible as a strong glow on the left. Several people in business attire are walking away from the camera down the hallway. The floor is highly reflective, mirroring the people and the light. The overall atmosphere is professional and bright.

TAX SEASON 2022-2023



IT'S TIME TO THINK ABOUT TAXES!

As in previous years, we encourage you to schedule an appointment with one of our tax consultants. Also, please keep in mind the following:

Documents Deadlines

February 10, 2023 – Last day to submit all the accounting documentation needed to prepare the corporate tax returns and for all pass-through entities.

March 17, 2023 – Last day to submit all the information necessary to prepare individual tax returns.

****Any documentation submitted after these deadlines will be subject to an extension of time.****

Filing Deadlines

March 31, 2023 - Last day to file the Informative Return of Pass-through Entities.

April 17, 2023 – Last day to file the Puerto Rico income tax return.

April 18, 2023 – Last day to file the Federal tax return.

IT'S TIME TO THINK ABOUT TAXES!

Tax Client Information Sheet

For your convenience attached is the **Tax Client Information Sheet**, which must be filled out and submitted along with your tax documents. Please fill it out even if you have done so in previous years. This will help us speed up the preparation process.

Preparation Process

It doesn't matter the difficulty, tax returns will be prepared in order of arrival. This is why we encourage you to schedule your appointment as soon as possible.

To guarantee the continuity and quality of our services, **we require the payment of our fees upon receipt of the tax returns**. Also, clients will be required to complete a **Payment Authorization** and provide a debit or credit card. We accept Visa, Master Card, debit cards, and/or online billing.



PROCESSING FEES

Electronic Payments

For security reasons we encourage you to process your payments **directly** with the governmental agencies.

Should you need assistance with an electronic payment, a **\$25.00 processing fee** will be charged for each transaction.

PROCESSING MONEY ORDERS AT THE POSTAL OFFICE (USPS)



Money Orders from \$0.01 up to \$500

- ▶ **Payments made with cash or personal checks:** Additional \$1.45 charge (per USPS rules) plus a \$25.00 processing fee.
- ▶ **Credit card payments:** Additional \$1.45 charge (per USPS rules) plus 5% of the total processing fee amount.

Money Orders from \$500.01 up to \$1,000

- ▶ **Payments made with cash or personal checks:** Additional \$1.95 charge (per USPS rules) plus a \$25.00 processing fee.
- ▶ **Credit card payments:** Additional \$1.95 charge (per USPS rules) plus 5% of the total processing fee amount.

If **Carbonell & Co., LLC** pays all costs and processing charges with previous authorization, the following fees will apply:

- ▶ **Money Orders from \$0.01 up to \$500:** Additional \$1.45 charge (per USPS rules) plus 10% of the payment, based on a minimum charge of \$25.00.
- ▶ **Money Orders from \$500.01 up to \$1,000:** Additional \$1.95 charge (per USPS rules) plus 10% of the payment, based on a minimum charge of \$25.00.

2022

Tax Client Information Sheet



We do not disclose any personal information which has been obtained through our practice or professional services, except as required or permitted by law. For more information, please refer to our Privacy Policy.

		Date
Name (Last Name, First Name, Initial)		Social Security
Physical Address		Date of Birth
Postal Address		Occupation
Telephones (Cell phone, Residence, Work)		Email
American Citizen?	<input type="checkbox"/> Yes <input type="checkbox"/> No Explain _____	
Do you hold foreign accounts?	<input type="checkbox"/> No <input type="checkbox"/> Yes Explain _____	

Marital Status at the End of the Year:

- ☐ Married filing jointly
 ☐ Head of Household
 ☐ Single
☐ Married filing separately
 ☐ Married not living with spouse (NOT Head of Household)

Spouse's Information:

Name (Last Name, First Name, Initial)		Social Security
Physical Address (if different from spouse)		Date of Birth
Telephones (Cell phone, Residence, Work)		Occupation
		Email
American Citizen?	<input type="checkbox"/> Yes <input type="checkbox"/> No Explain _____	
Do you hold foreign accounts?	<input type="checkbox"/> No <input type="checkbox"/> Yes Explain _____	

Dependents Information:

Name	Date of Birth	Social Security	Relationship (son, daughter, stepson, etc.)	CS, NCS, D, 65+

*College Student (CS), Not a College Student (NCS), Disabled (D), 65 Years Old or more (65+)

Estimated Payments Made During the Year and Other Related Payments

Date of Payment	Puerto Rico	Social Security	Federal
April 15, 2022			
June 15, 2022			
September 15, 2022			
January 15, 2023			
Excess Payment from 2021			
Payment with Extension of Time			

Income from Professions and Commissions:

	Profession & Commissions	Rent
Gross Income		
Less: Operational expenses and others		
1. Purchases		
2. Salaries, commissions, and employee bonuses		
3. Commissions to businesses		
4. Payroll expenses		
5. Contributions to pension plans		
6. Contributions to differed pension plans		
7. Health insurance/hospitalization		
8. Business debts		
9. Rent		
10. Property tax		
11. Patents and licenses		
12. Repairs		
13. Mileage		
14. Water, electricity, telephone		
15. Insurance		
16. Advertisement		
17. Travel expenses		
18. Meals and entertainment		
19. Professional services		
20. Supplies		
21. Maintenance		
22. Depreciation and amortization		
23. Bad debts		
24. Other expenses		
Total Expenses		
Earnings (or Losses)		
Less: Carryforward Loss		
Less: Exemptions		
Net Earnings (or Net Loss)		

I declare that the information provided to Carbonell & Co., LLC for the preparation of my 2022 income tax return is true, correct, and complete.

Date

Signature