



MarciAnne Lelinski, CPP, PHR

Client Focused



Dear Tax Client(s),

I wish you and your family a wonderful Christmas and a healthy and blessed 2025!

- ❖ **ML ACCOUNTING OFFICES:** Everything is set for ML to be back on the East side in the same office as last year, as well as my home office in Pulaski! Scheduling and appointments will be very similar to last year. The addresses and all scheduling information is below. Please watch when scheduling your appointments to ensure you get the location/time that works best for you. The follow up appointment emails will have detailed information regarding all locations, so find your specific information based on the appointment location you scheduled for. Appointment options will be as follows:
 - Weekday appointments with Sara and Saturday appointments with Marci, will be at the Verlin Rd. office.
 - Friday appointments with Marci will be at the Pulaski home office.
 - Secure drop offs at the Verlin Rd. office will be available at the reception desk, Mon-Fri from 8:00am-5:00pm.
 - Drop offs in the Tax Box will be from 7am - 8pm, seven days a week, on the front porch of our Pulaski home.

Pulaski Home Address: 4199 Brown County Line Rd, Pulaski, WI 54162
Verlin Rd Office: Office space inside Executive Office Suites at 2325 Verlin Rd, Green Bay, WI 54311
- ❖ **PHONE NUMBER REMINDER:** I will only reply to calls and texts on my cell phone: **(920) 360-4952**. The old office number (920-884-9806) is used at the rental office for entry nights/weekends only and is not checked regularly.
- ❖ **APPOINTMENT SCHEDULING:** On-line scheduling will be open by 1/1/25. Simply go onto my website (www.mlaccounting.com) and click on the “Schedule Appointment” button. Be very careful to select the correct type and location for your appointment. In keeping with my “no extensions” rule, I will be accepting income tax information from **February 3rd through April 5th ONLY**, unless prior arrangements have been made.
- ❖ **QUESTIONNAIRE:** Enclosed with this letter is your 2024 Tax Return Questionnaire. It has a new look (after more than 18 years) that I hope will make answering the questions easier. Please answer the question portion completely by checking the appropriate Yes, No or N/A box. ***It is very important that you sign and complete the backside as well.*** These questionnaires are extremely important. They organize much of the information that I need to accurately prepare your return and encompass signatures and answers I am required to obtain. ***They must be completed and returned to me before I am able to start your return.*** Please include them with your tax documents.
- ❖ **WISP = PRICE INCREASE:** The IRS requires all tax preparers to now have a WISP (Written Information Security Policy) in order to process returns. This new policy and the related security required by a sponsored security company, costs me approximately \$28/client. While my security in the past was very good, this new way offers additional security for your confidential information. I cannot absorb the entire amount for the new requirements and will need to pass on a \$10 increase to help offset a portion of this. In an effort to keep my prices as low as possible, I will not be doing any additional general cost increase this year to help offset other steeply rising expenses.
- ❖ **IP PIN RECOMMENDATION:** The IRS is recommending that taxpayers apply for an IP PIN (Identity Protection Personal Identification Number) as an extra layer of protection against a fraudulent return being filed using your SSN. If you have an IP PIN, I will need this in order to file your return. The link below will give you more information on what an IP PIN is and instructions on getting one if you are interested:
<https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>
- ❖ **IDENTITY CHECKS:** Taxpayers are to expect continued identity checks to be done by the IRS and WDOR on a random basis again this year. These identity checks are being done to protect you from identity theft, as well as stop fraudulent tax returns from receiving refunds. **If you receive a letter from the IRS or WDOR asking you to confirm your identity, please contact me immediately so we can confirm it is authentic.**
- ❖ **NON-CASH CONTRIBUTIONS:** Intuit will allow free use of their software to help you calculate the value of non-cash contributions again this year. If you choose to use it, the web address is: <https://itsdeductibleonline.intuit.com>. Most people are unable to claim donations on their federal return, but many are able to get a 5% tax credit on their State return.

- ❖ Keep in mind that as part of the ML Accounting tax family, you are part of a group of people that have many talents and businesses. If you are ever in need of a referral for anything, ask. Among my business clients there are; custom laser engraving, lawn/snow removal services, rage room, mental health counselors, children's clothing boutique, collision repair, hair salons, financial consultants, marketing /website design, craft goods, artists, FIRE fitness gym, concrete specialist, custom steel fabricating, fishing charter, logistics, variety of home based sales, and so much more!

It's almost time for my favorite thing about tax season, seeing my clients! I look forward to meeting with you soon to prepare your 2024 taxes. Please feel free to call or email me with any questions that you might have - any time - *I'm available year-round for your questions!*

Thank You!



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Giving professional, individual attention to each of my clients at a very affordable price is what sets ML Accounting LLC apart from other tax preparation and accounting firms. I have room for a **very limited** number of new clients this year. Once those spots are full I will once again be utilizing a waiting list with the intention of trying to fit them in this year as time allows, or guaranteeing a spot next year. If you know of anyone looking to join us at ML Accounting, please have them reach out to me ASAP. ML has grown completely through friend and family referrals of current clients. **THANK YOU!**

Tax Updates and News

- ✓ Venmo tax reporting was pushed back another year. You will only receive a tax notice if you had **more than \$5000** from business-type payments. This is income that needs to be claimed on your return. Please watch for those 1099s and include them with your tax information.
- ✓ Standard mileage rates for 2024 were: **Business** \$.67, **Medical/Moving** \$.21 and **Charitable** \$.14.
- ✓ For those of you with small businesses, the QBI credit is set to stay in place through tax year 2025. This means you will continue to get a deduction of 20% of your net income. I will help you plan for the change during next year's tax preparation. There is still hope that this credit may get extended.
- ✓ There are continued tax credits for purchasing an electric vehicle – including **new and 2nd owners** for 2024! For more information review: <https://www.energy.gov/save/electric-vehicles>
- ✓ The new Energy Efficient Home Improvement Credit, that was updated last year, includes credits for energy efficient home improvements, electric, water heating and temperature control using solar, wind, geothermal, biomass or fuel cell power. For more information review: <https://www.irs.gov/credits-deductions/energy-efficient-home-improvement-credit>
- ✓ To answer the age-old question, “How much more can we make before we hit the next tax bracket?”, there will once again be a document on the Resources tab of my website.
- ✓ The amount of money or property you can gift to someone without it counting towards your lifetime maximum, or requiring a Gift Tax Return, has increased to \$18,000 per person.

ML Accounting LLC

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