

**RE: Preparation of 2023 Gift Tax Returns**

Dear Tax Client:

Happy New Year and wishing you God's blessings in 2024. To those clients who are returning to us once again for tax preparation, we sincerely thank you for your past patronage and ask that you spread the word to your friends and family of our tax preparation services. To our new clients, we thank you in advance for your business and pledge to serve you with quality and professional customer service. Remember, we're here to help you!

The due date to file your 2023 Form 709 Gift Tax return is as follows:

- Generally, you must file Form 709 no earlier than January 1, but not later than April 15, of the year after the gift was made. However, in instances when April 15 falls on a Saturday, Sunday, or legal holiday, Form 709 will be due on the next business day. The filing due date for 2023 form 709 returns is **Monday, April 15, 2024**. If you live in Maine or Massachusetts, you have until April 17, 2024, because of the Patriots' Day and Emancipation Day holidays.

Please contact our office at your earliest convenience to discuss the details of any gifts you made in 2023, to determine if a gift tax return needs to be filed for the tax year. If it is determined that you do have a filing requirement, please supply our office with all necessary supporting documentation to prepare your return in a timely manner. Your returns will be prepared solely on the basis of information submitted to us by you, the tax client.

The following forms are required to be included with your supporting documentation to be sent to our office to prepare your return. These forms can be found on the following pages within the tab labeled "Documents" on our website **www.jptfinancial.com** :

- **Client Data Form**

Both new and existing clients are asked to complete the **Client Data Form** to ensure that we have complete up to date information for all our clients.

- **Engagement Contract**

Please complete the required "Gift Tax Preparation Services" **Engagement Contract** (required for both new and existing clients).

- **2023 Tax Season Resources**

Scroll to the section labelled **Gift Tax Resources** and select the **Organizer for Gift Tax Return**, to be completed and submitted.

**Preparation of 2023 Gift Tax Returns**  
**Page 2 of 2**

**IMPORTANT**

In order for our firm to satisfy IRS requirements to sign-off and electronically file your return as a “paid preparer”, it is required that clients remit payment for services prior to electronic transmission of your tax return. As such, payment to JPT Financial Solutions for your tax return **is due upon receipt or notification of the completed tax return**. A 1.5% monthly interest late fee will be reflected on all past due accounts over 15 days.

Where necessary, our firm will request a retainer deposit payment from you in advance of tax return preparation and/or related services that are of a sizeable nature. Terms of this agreement will be shared with the client in advance as determined by our firm.

Thank you in advance for your kind assistance and for letting us be of service to you. If you have any questions please don't hesitate to contact us.

JPT FINANCIAL SOLUTIONS, INC.