



www.TCLFinancialTaxServices.com • E-MAIL: clientservices@TCLFinancialTaxServices.com

4317 ROBINSON ROAD (HIGHWAY 18) • POST OFFICE BOX 59051 • JACKSON, MISSISSIPPI 39284
OFFICE: (601) 922-2TCL (2825) • FAX: (601) 922-2003

Future Tax Advisor:

I would like to first thank you for your interest in wanting to attend my 2023 Income Tax Course, **“The Fundamentals of the Individual Income Tax.”**

The classes will be held at the company’s headquarters at 4317 Robinson Road in Jackson, Mississippi (located between Piccadilly and Popeyes on Highway 18). Classes are every Tuesday Wednesday, and Thursday evenings from 6:00 p.m. to 9:00 p.m. beginning Tuesday, October 17, 2023 and will end on Thursday, December 14, 2023. See attachment for the detailed Income Tax Course Schedule.

Due to limited seating of approximately 10 students, registration is required to guarantee and reserve your seat in the class. Registration includes making a full or partial payment of the course fee. The total cost of the 2023 Income Tax Course ranges from \$199.99 to \$274.99 depending on the pricing option you select. If you are a current Team Member (employee) at TCL Financial & Tax Services, the course fee is waived. See attachment for the detailed Income Tax Course Pricing Options. **You can complete the payment process on our website or you can call or come by our office mentioned above.**

I am currently seeking individuals to employ on our Team at all four of our locations in the Byram, Canton and Jackson, Mississippi areas. Whether it is part-time or full-time, I am always seeking to hire ambitious and self-motivated individuals to join our Team. We also have management positions available and a Business Partnership Opportunity if you are interested in becoming a business owner of your very own TCL Financial & Tax Services.

Trust me, no prior experience is required! I begin the first day of class teaching the basics. The classes are challenging, but not hard. In addition to learning “The Fundamentals of the Income Tax,” I also teach classes on itemized deductions, unreimbursed employee business deductions, business income and expenses, farming income and expenses, rental property income and expenses, and home office deductions. See attachment for the detailed Income Tax Course Curriculum.

For the classes, you will only need to bring a basic calculator and some pencils. No pens please...I promise you will need to erase!

While attending the class, you will totally understand why our tax preparation services slogan is:

“We Don’t Just Do Taxes...WE KNOW TAXES”

Upon completion of the course, I will also assist you in obtaining a Preparer Tax Identification Number (PTIN) with the Internal Revenue Service (IRS). This number is required by the IRS for every Tax Preparer that prepares tax returns.

Again, I thank you for your interest in wanting to attend my 2023 Income Tax Course, and I look forward to meeting you on Tuesday, October 17, 2023 at 6:00 p.m.

If you have any questions between now and the first day of class, please feel free to contact me using either one of the methods below.

Sincerely,

Tim C. Lee

Tim C. Lee

CEO & Founder

timclee@TCLFinancialTaxServices.com

(601) 922-2TCL (2825) Office

(601) 842-3226 Cellular

(601) 922-2003 Fax

2023 INCOME TAX COURSE (Curriculum)

The Income Tax Course, “The Fundamentals of the Individual Income Tax,” was personally created and will be instructed by CEO and Founder, Tim C. Lee. The course will be taught by him in the following order:

FEDERAL INDIVIDUAL INCOME TAX RETURN FORMS

- Form 1040
- Form 1040-SR

FEDERAL INDIVIDUAL INCOME TAX RETURN SCHEDULES

- Schedule 1 (Additional Income and Adjustments to Income)
- Schedule 2 (Additional Taxes)
- Schedule 3 (Additional Credits and Payments)

WAGE AND TAX STATEMENT

- Form W-2
- Federal Income Tax Withheld
- Social Security Tax
- Medicare Tax
- After-Tax and Pre-Tax Deductions
- State Income Tax Withheld

INTEREST INCOME

- Form 1099-INT

DIVIDENDS INCOME

- Form 1099-DIV

SCHEDULE B

UNEMPLOYMENT COMPENSATION

- Form 1099-G

ROUNDING

- Rounding Up
- Rounding Down

TYPES OF INCOME

- Earned Income
- Unearned Income

INCOME TAX COURSE CURRICULUM (continued)

FILING STATUSES AND STANDARD DEDUCTION AMOUNTS

- Single
- Married Filing Separately
- Married Filing Jointly
- Qualifying Surviving Spouse
- Head of Household

ALIMONY INCOME

GAMBLING INCOME

- Form W2-G

MISCELLANEOUS INCOME

- Form 1099-MISC

EDUCATOR EXPENSES DEDUCTION

ALIMONY PAID DEDUCTION

JURY DUTY PAY DEDUCTION

FEDERAL INDIVIDUAL INCOME TAX RETURN FORMULA

FILING STATUSES

- Single
- Married Filing Separately
- Married Filing Jointly
- Qualifying Surviving Spouse
- Head of Household
- Paid Preparer's Due Diligence Checklist (Form 8867)

DEPENDENTS

- Qualifying Child
- Qualifying Relative

NONREFUNDABLE CREDITS

- Child and Dependent Care Credit (Form 2441)
- Education Credits (Form 8863)
- Retirement Savings Contribution Credit (Form 8880)
- Child Tax Credit (Schedule 8812)
- Credit for Other Dependents (Other Dependents Credit) (Schedule 8812)
- Paid Preparer's Due Diligence Checklist (Form 8867)

INCOME TAX COURSE CURRICULUM (continued)

REFUNDABLE CREDITS

- Additional Child Tax Credit (Schedule 8812)
- Earned Income Credit
- Earned Income Credit (Qualifying Child Information) (Schedule EIC)
- Earned Income Credit (Worksheet A)
- Earned Income Credit (Worksheet B)
- Paid Preparer's Due Diligence Checklist (Form 8867)

CAPITAL GAINS AND LOSSES

- Form 1099-B
- Schedule D
- Form 8949

SOCIAL SECURITY BENEFITS

- Form SSA-1099

CANCELLATION OF DEBT INCOME

- Form 1099-C
- Form 982

MOVING EXPENSES DEDUCTION

- Form 3903

DISTRIBUTIONS FROM PENSIONS, ANNUITIES, RETIREMENT OR PROFIT-SHARING PLANS, IRAs, ETC.

- Form 1099-R
- Form 5329

STANDARD DEDUCTION AMOUNTS FOR TAXPAYERS AGE 65 OR OLDER AND/OR BLIND

STANDARD DEDUCTION AMOUNTS FOR DEPENDENTS OF ANOTHER

FILING REQUIREMENTS TESTS

STUDENT LOAN INTEREST DEDUCTION

- Form 1098-E

EDUCATION CREDITS

- Form 1098-T
- Form 8863
- American Opportunity Credit
- Lifetime Learning Credit
- Paid Preparer's Due Diligence Checklist (Form 8867)

INCOME TAX COURSE CURRICULUM (continued)

MISSISSIPPI INDIVIDUAL INCOME TAX RETURN FORMS

- Form 80-105
- Form 80-205

MISSISSIPPI FILING STATUSES AND STANDARD DEDUCTION AMOUNTS

- Single
- Married Filing Separately
- Married Filing Jointly
- Married Filing Jointly (Spouse Died in Tax Year)
- Head of Family

MISSISSIPPI EXEMPTION TYPES AND AMOUNTS

- Single
- Married Filing Separately
- Married Filing Jointly
- Married Filing Jointly (Spouse Died in Tax Year)
- Head of Family
- Each Dependent
- Taxpayer and/or Spouse is Age 65 or Older
- Taxpayer and/or Spouse is Blind

MISSISSIPPI ADJUSTMENTS, CREDITS, DEDUCTIONS, AND INCOME

MISSISSIPPI SCHEDULE OF TAX COMPUTATION

MISSISSIPPI INDIVIDUAL INCOME TAX RETURN FORMULA

STATES WITH NO INDIVIDUAL INCOME TAX

2024 INCOME TAX COURSES (Curriculum)

Upon completion of the Income Tax Course, “The Fundamentals of the Individual Income Tax,” the following classes below will be taught in January of 2024 to those students hired as employees with the company. These courses was personally created and will be instructed by CEO and Founder, Tim C. Lee. These courses will be taught by him in the following order:

ITEMIZED DEDUCTIONS (For Employees Only)

- Schedule A
- Form 1098
- Form 8283
- Form 4684

UNREIMBURSED EMPLOYEE BUSINESS DEDUCTIONS (For Employees Only)

- Form 2106
- Form 4562

BUSINESS INCOME AND EXPENSES (For Employees Only)

- Schedule C
- Form 1099-NEC
- Form 1099-K
- Schedule SE
- Form 4562

FARMING INCOME AND EXPENSES (For Employees Only)

- Schedule F
- Form 1099-NEC
- Form 1099-K
- Schedule SE
- Form 4562

RENTAL PROPERTY INCOME AND EXPENSES (For Employees Only)

- Schedule E
- Form 1099-MISC
- Form 1099-K
- Form 4562

HOME OFFICE DEDUCTIONS (For Employees Only)

- Form 8829
- Form 4562

NEW AND UPDATED TAX LAW CHANGES (For Employees Only)

2023 INCOME TAX COURSE (Pricing Options)

OPTION #1 (Buddy System)

This pricing option is for two or more students that are buddies and want to pay the lowest overall price for the 2023 Income Tax Course. The two or more students pay a one-time discounted fee of \$199.99 each and they are paid in full for the entire course. This one-time discounted fee must be paid on or before the first day of class and at the same time by the two or more students.

The total fee paid for this pricing option is \$199.99 per student.

OPTION #2 (One-Time Discounted Fee)

This pricing option is for the student that wants to pay the lowest overall price for the 2023 Income Tax Course. The student pays a one-time discounted fee of \$224.99 and they are paid in full for the entire course. This one-time discounted fee must be paid on or before the first day of class.

The total fee paid for this pricing option is \$224.99 per student.

OPTION #3 (Payment Plan A)

This pricing option is for the student that can not pay the one-time discounted fee and wants to be placed on a payment plan for the 2023 Income Tax Course. The student pays a down payment of \$99.99 with the remaining balance of \$150 to be paid within 15 days after starting the course.

The total fee paid for this pricing option is \$249.99 per student.

OPTION #4 (Payment Plan B)

This pricing option is for the student that can not pay the one-time discounted fee and wants to be placed on a payment plan for the 2023 Income Tax Course. The student pays a down payment of \$49.99 with the remaining balance of \$225 paid within 15 days after starting the course.

The total fee paid for this pricing option is \$274.99 per student.

OPTION #5 (Team Member Fee Waiver)

This pricing option is for the student that is a current Team Member (employee) at TCL Financial & Tax Services. The student is exempt from paying any fees for the 2023 Income Tax Course.

The total fee paid for this pricing option is \$0 per student.

INCOME TAX COURSE SCHEDULE**OCTOBER 2023**

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17 Income Tax Course 6 p.m. to 9 p.m.	18 Income Tax Course 6 p.m. to 9 p.m.	19 Income Tax Course 6 p.m. to 9 p.m.	20	21
22	23	24 Income Tax Course 6 p.m. to 9 p.m.	25 Income Tax Course 6 p.m. to 9 p.m.	26 Income Tax Course 6 p.m. to 9 p.m.	27	28
29	30	31 Income Tax Course 6 p.m. to 9 p.m.				

INCOME TAX COURSE SCHEDULE (continued)**NOVEMBER 2023**

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 Income Tax Course 6 p.m. to 9 p.m.	2 Income Tax Course 6 p.m. to 9 p.m.	3	4
5	6	7 Income Tax Course 6 p.m. to 9 p.m.	8 Income Tax Course 6 p.m. to 9 p.m.	9 Income Tax Course 6 p.m. to 9 p.m.	10	11
12	13	14 Income Tax Course 6 p.m. to 9 p.m.	15 Income Tax Course 6 p.m. to 9 p.m.	16 Income Tax Course 6 p.m. to 9 p.m.	17	18
19	20	21 No Class	22 No Class	23 No Class	24	25
26	27	28 Income Tax Course 6 p.m. to 9 p.m.	29 Income Tax Course 6 p.m. to 9 p.m.	30 Income Tax Course 6 p.m. to 9 p.m.		

INCOME TAX COURSE SCHEDULE (continued)**DECEMBER 2023**

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5 Final Exam Review 6 p.m. to 10 p.m.	6 Final Exam Review continued 6 p.m. to 10 p.m.	7 Final Exam Review continued 6 p.m. to 10 p.m.	8	9
10	11	12 Final Exam 6 p.m. to 10 p.m.	13 Final Exam continued 6 p.m. to 10 p.m.	14 Final Exam continued 6 p.m. to 10 p.m.	15	16
17	18	19	20	21	22	23
24 31	25	26	27	28	29	30