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### **Future Tax Advisor:**

I would like to first thank you for your interest in wanting to attend my 2024 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 and Thursday, and some Wednesday evenings from 6:00 p.m. to 9:00 p.m. beginning Tuesday, October 8, 2024 and will end on Thursday, December 19, 2024. See the 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 2024 Income Tax Course ranges from \$224.99 to \$324.99 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 the 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 the 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 2024 Income Tax Course, and I look forward to possibly meeting you on Tuesday, October 8, 2024 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](mailto:timclee@TCLFinancialTaxServices.com)**

**(601) 922-2TCL (2825) Office**

**(601) 842-3226 Cellular**

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# **2024 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**

# **2025 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 2025 to those students hired as Team Members (Employees) with the company. These courses were personally created and will be instructed by CEO and Founder, Tim C. Lee. These classes will be taught by him in the following order:

## **ITEMIZED DEDUCTIONS (For Team Members Only)**

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

## **UNREIMBURSED EMPLOYEE BUSINESS DEDUCTIONS (For Team Members Only)**

- Form 2106
- Form 4562

## **BUSINESS INCOME AND EXPENSES (For Team Members Only)**

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

## **FARMING INCOME AND EXPENSES (For Team Members Only)**

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

## **RENTAL PROPERTY INCOME AND EXPENSES (For Team Members Only)**

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

## **HOME OFFICE DEDUCTIONS (For Team Members Only)**

- Form 8829
- Form 4562

## **NEW AND UPDATED TAX LAW CHANGES (For Team Members Only)**

# 2024 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 2024 Income Tax Course. The two or more students pay a one-time discounted fee of \$224.99 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 \$224.99 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 2024 Income Tax Course. The student pays a one-time discounted fee of \$274.99 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 \$274.99 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 2024 Income Tax Course. The student pays a down payment of \$99.99 with the remaining balance of \$200 to be paid within 15 days after starting the course.

**The total fee paid for this pricing option is \$299.99 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 2024 Income Tax Course. The student pays a down payment of \$49.99 with the remaining balance of \$275 paid within 15 days after starting the course.

**The total fee paid for this pricing option is \$324.99 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 2024 Income Tax Course.

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



**INCOME TAX COURSE SCHEDULE****OCTOBER 2024**

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

**INCOME TAX COURSE SCHEDULE (continued)****NOVEMBER 2024**

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

**INCOME TAX COURSE SCHEDULE (continued)****DECEMBER 2024**

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