

**Beth Kissinger**

**Certified Public Accountant**

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**2017 INCOME TAX RETURN SERVICES AGREEMENT**

**After reading the following information, sign the bottom of this letter indicating your acceptance of the terms, and return this to me with your questionnaire and tax information.**

- I will be preparing your returns from information you will furnish, without audit or verification of the information you provide. I may request clarification or additional information and you will provide that information to me in a timely manner. You acknowledge your responsibility to inform me of any bartering transactions, listed transactions or transactions of interest as designated by the IRS. It is your responsibility to inform me if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. I will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked and in determining my fees.
- I will depend on the information you are supplying as being accurate and complete to the best of your knowledge for the purpose of preparing complete and accurate returns. I will rely on your representation that you have maintained the documentation required by law to support all items reported on the tax returns. You agree to save all proof of the income and deductions reported on the returns and show it to any taxing agency upon question or audit of your returns. I am not responsible for any additional tax, interest or penalties that may be charged to you by any taxing agency due to your failure to report all of your income or if you overstated any of your deductions.
- The timeliness of your cooperation is essential to my ability to complete your returns. I reserve the right to refuse any work and charge a premium for any work received after March 23, 2018. There is no guarantee that information received after March 23, 2018 can be processed by the April 17, 2018 due date. I do not file tax extensions for anyone who has not submitted sufficient tax information to me to do so. If you require an extension for any reason, there will be an additional charge for preparing all extension forms.
- I will e-file your federal and state returns when able and provide you with an electronic and/or paper copy of the income tax returns for your files at the time of completion. Should you require additional paper or electronic copies of the returns in the future there will be a \$50 fee due to process your request.
- If you produce additional items of income or deduction information, or decide to have your return changed in any way after it is processed, you will be charged a minimum additional processing fee of \$100.
- I will be submitting a bill for my services with your completed returns. All returns will be handled on a COD basis unless other arrangements are made. My fee does not include responding to any inquiries or examinations by taxing authorities. However, I may be retained to represent you at that time and will charge you my regular billing rates at the time additional services are rendered. My services will be concluded upon the earlier of the filing and acceptance of your 2017 tax returns by the appropriate taxing authorities or January 1, 2019.

By signing this agreement, and/or providing me with your tax information, you are indicating that you understand and accept these terms and have provided information to me that is true, correct and complete to the best of your knowledge.

Sincerely,  
*Beth Kissinger*  
Beth Kissinger, CPA

**Accepted and acknowledged by taxpayer, spouse or both:**

X  
Taxpayer Signature

X  
Spouse's Signature

**Miscellaneous Questions**

Answer all questions and if any of the following items pertain to you or your spouse for 2017, please check the appropriate box and include all pertinent details. Provide additional schedules or back up information as requested.

**PERSONAL INFORMATION - Everyone must answer all questions in this section.****YES NO**

- Do you want an electronic copy of your completed returns instead of a paper copy?
- Did your marital status legally change during the year? If yes, explain: \_\_\_\_\_
- Did your address change from last year? If so, provide new address.
- May the IRS and state tax agency discuss this return with Beth Kissinger, CPA?
- Do you want any refunds to be directly deposited to a bank account?
- If you owe money with your return(s) do you want to pay it via electronic payment direct from your account?  
**If yes for either of the two questions above, provide a voided check from the account you want to use.**
- Did you receive an Identity Protection PIN (IP PIN) from the IRS? **If yes, attach the IRS letter(s).**
- Did you reside in or operate a business in a Federally declared disaster area?
- Are any of your assets held in a trust? If this is a new trust, or this is the first year I will be preparing a trust return for you, please provide a copy of the trust document.
- Did you make gifts of more than \$14,000 to any individual during the year?
- Did you pay alimony or receive alimony in 2017?
- Did you retire or change jobs this year?
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect the proper amount of state sales or use tax? If so, how much sales tax do you owe? \$ \_\_\_\_\_
- Do you know what the only animal is whose evidence is admissible in an American court?

**INCOME INFORMATION – Everyone must answer all questions in this section.**

- Did you receive any unemployment benefits during the year?
- Did you receive any disability income during the year?
- Did you receive any Social Security benefits during the year?
- Did you receive any income in 2017 not reported on a tax form and not written in the organizer you are providing to me? If so, how much? \$ \_\_\_\_\_ and from what source? \_\_\_\_\_
- Did any of your life insurance policies mature, or did you surrender any policies?
- Did you receive any awards, prizes, hobby income, gambling or lottery winnings?
- Do you own any savings bonds that matured in 2017? (Issued in 1987)
- Did you engage in any bartering transactions in 2017?
- Do you know why the Secret Service was originally established to do?
- Did you have any foreign income and/or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?
- Did you receive any income in 2017 from property sold prior to 2017? (ie: installment sale proceeds)
- Did you receive any property tax refunds or credits in 2017? If so, what was the amount? \$ \_\_\_\_\_

**DEPENDENT INFORMATION:**

- Are you claiming the same dependents as were reported on your prior year return? If not, why?
- Is any dependent you are claiming over age 24? (Note: Spouses are not dependents)
- Did you provide over half the support for any other person(s) other than your dependent children during the year? (ie: parent, foster child, sibling, etc.)

**DEPENDENT INFORMATION: Continued**

- Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,100 and/or any dependent who must file a tax return? **If yes, provide a copy or indicate if you want me to prepare the returns. Additional fees will apply.**
- Did you pay for child care for a child under 12 while you worked, looked for work, or while a full-time student?
- Are you claiming any child(ren) as the noncustodial parent? If so, provide the signed authorization from the custodial parent granting you the exemption.

**HEALTH & LONG-TERM CARE INSURANCE INFORMATION: Everyone must answer.**

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.  
**If yes, attach any and all Form(s) 1095-A, 1095-B and/or 1095-C showing proof of coverage.**
- Did anyone in your family qualify for an exemption from the health care coverage mandate? If yes, attach the Exemption Certificate Number (ECN) or type of exemption.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA? (attach proof)
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? (attach any 1099 & 5498 form(s) you received)
- Did you pay long-term care premiums for yourself or your spouse? (attach proof)
- Did you make any contributions to, or receive any withdrawals from, an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.
- Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.
- Do you know what bullet proof vests, fire escapes, windshield wipers, and laser printers have in common?

**HOME, INVESTMENTS, PURCHASES, SALES AND DEBT INFORMATION:**

- Did you sell, exchange, or purchase any real estate during the year?
- Did you purchase or sell a principal residence during the year? **If yes, provide closing documents.**
- Did you foreclose or abandon a principal residence or real property during the year?
- Did you acquire or dispose of any stock during the year?
- Did you sell any personal assets in 2017 at a gain? (collectibles, cars, artwork, gems, stamps, coins, etc.)
- Did you take out a home equity loan this year? **If yes, provide closing documents.**
- Did you refinance a principal residence or second home this year? **If yes, provide closing documents.**
- Did you sell an existing business, rental, or other property this year? **If yes, provide closing documents.**
- Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?
- Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?
- Do you know how many folds a typical \$1 bill can withstand before it tears?

**PENSION AND RETIREMENT INFORMATION:**

- Are you an active participant in a pension or retirement plan at your job or business?
- Do you plan to contribute to an IRA, SEP or 401K prior to April 15, 2018 for the 2017 tax year?
- Did you make any withdrawals, or receive any lump-sum payments from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), pension, profit sharing plan or other qualified retirement plan in 2017 **that did not issue a 1099-R?**
- Did you make any contributions to any retirement plans directly? **Not through payroll deductions** (attach proof)

**ITEMIZED DEDUCTION INFORMATION:**

- Did you incur a casualty or theft loss (or receive any condemnation awards) during the year that would exceed 10% of your income for the year? If so, provide all substantiation for this deduction if itemizing deductions.
- Do you have proof that will satisfy the IRS regulations for every charitable contribution you made during 2017? **All substantiation for this deduction must be provided if itemizing deductions.**
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.
- Did you pay real estate taxes for your primary home and/or second home at any time during 2017? **If yes, provide copies of every bill (receipt) for your payments made in 2017.**
- Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.
- Did you owe \$100,000 or more on **home equity borrowing** (not primary mortgage) at any time during 2017?
- Did you incur interest expenses associated with any investment accounts you held? (attach proof)
- Did you receive money from an expense account or other allowance during the year from your employer?
- Did you use your car **on the job**, for other than commuting?
- Did you work out of town for part of the year?
- Did you have any expenses related to seeking a new job during the year?
- Did you make any major purchases during the year (cars, boats, etc.)? If so, how much sales tax was paid? \$ \_\_\_\_\_
- Do you know why you would bury a penny in your garden to repel slugs?

**EDUCATION, 529 PLAN AND FASFA INFORMATION:**

- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T, bills and receipts for qualified tuition and related expenses.
- Did anyone reported on this tax return receive a scholarship of any kind during the year?
- If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?
- Did you make any withdrawals from an education savings or 529 Plan account? (Attach proof)
- Did you make any contributions to an education savings or 529 Plan account? (Attach proof)
- Did you pay any student loan interest this year? (Attach proof)
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989 for education purposes?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

**ESTIMATED INCOME TAXES, TAX PAYMENTS, AND 2018 TAX PLANNING**

- Did you pay any estimated income tax payments in 2017? If so, please provide proof of every payment that was made during the 2017 calendar year and to date in 2018.
- Do you expect a large fluctuation in income, deductions, or withholding in 2018? If so, why?
- Do you want me to calculate your 2018 estimated tax obligations on something other than your 2017 income tax return? If so, what should it be based on? \_\_\_\_\_
- Do you want me to calculate your 2018 estimated tax obligations on your anticipated 2018 tax liability based on the changes to the tax law recently enacted?
- Do you want an estimate of the impact of the new tax legislation calculated for you as part of this return preparation?
- If over 70.5 years of age, do you plan to directly donate any RMD amounts to a charitable organization in 2018?

**MISCELLANEOUS: All must answer.**

- Did you take all required minimum distributions in 2017 you were supposed to?
- Did you incur moving costs because of a job change?
- Do you or your spouse maintain living quarters in New York City?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements (not appliances) to your main home this year?
- Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Did you receive correspondence from the State or the IRS? If so, please attach.
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due? If so, please provide details.
- Do you want to designate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to designate \$3 to the Presidential Election Campaign Fund?
- Were either you or your spouse a volunteer firefighter or volunteer ambulance driver for the entire 2017 tax year? If so, what department: \_\_\_\_\_
- Do you know what Kleenex tissues were originally used for?
- If you are a business owner, did you pay health insurance premiums for your employees this year?
- Is there anything else you would like to bring to my attention? If so, please note it at the bottom of, or back of, this page.
- Do you believe you will pay less tax under the new tax law?
- Are you happy to know that for 2018 tax filings nearly half of these questions will no longer be relevant under the new tax law so they will disappear from the questionnaire?

**BUSINESS CLIENTS: Answered if you (or spouse) own any business interest in 2017 or plan to in 2018.**

- Did you start a new business or purchase rental property during the year?
- Did you sell, exchange, or purchase any assets used in your trade or business?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you utilize an area of your home for business purposes?
- Are you a single member LLC? If so, did you file the NYS-IT-204LL form? (attach a copy)
- Did you file all required 1099 forms by 1/31/2018 to your payees and IRS? If so, provide copies.
- Do you pay for your own health insurance and/or long-term care insurance?

Now that we are end of this list of questions, and you are ready to put your information together, remember this “Every day spent procrastinating is another day spent worrying about this. Do it now, and move on with your life!”

Deadlines approach quickly so get started putting everything together!! Good luck!!

Completed by: \_\_\_\_\_  
 (Please Print your name) \_\_\_\_\_  
 Date Completed

## 2017 Basic Tax Organizer

RETURN THIS COMPLETED WITH YOUR OTHER TAX INFORMATION to Beth Kissinger, CPA  
275 Saratoga Road – Glenville, NY – (518) 399-4510

\*\* Complete, legible responses are required \*\*

### \*\*\*\*\* PERSONAL INFORMATION \*\*\*\*\*

	Name	Date of Birth	Cell Phone # Home Phone #	Occupation
<b>Taxpayer (TP)</b>				

	Name	Date of Birth	Cell Phone # Home Phone #	Occupation
<b>Spouse (SP)</b>				

County of Residence	School District	Primary Email Address	Secondary Email Address

	Name	Age @ 12/31/17	# of months a Full Time Student in 2017	# of months lived with you in 2017	Childcare Expenses(B)
<b>Dependents to be claimed on 2017 tax return</b>					

A-Dependents under age 24 with unearned income (e.g. interest or dividends earned, stock sale proceeds) greater than \$1,050 may need to file a return.

NOTE: Dependents with unearned income greater than \$2,100 are **subject to their parent's tax rate**. Coordination of returns between parent and child is very important. \* - **Due to health insurance reporting requirements, you must provide all dependent income information from ALL sources.**

B-Please complete Child Care Expenses section on page 3.

### \*\*\*\*\* INCOME INFORMATION \*\*\*\*\*

### \*\*\*\*\* OTHER INFORMATION TO PROVIDE \*\*\*\*\*

# of documents attached	Income Documents Needed (Please provide these)	Other Income Amounts: Indicate if earned by Taxpayer (TP) or Spouse (SP)	Amount	TP, SP, J
	<b>W-2 Forms:</b> Wages/salaries from ALL Employers	Alimony Received	\$	
	<b>Business &amp; Rental:</b> Income Summary	Hobby Income		
	<b>1099-SSA/1099-RRB:</b> Social Security & Railroad Retirement benefits	Scholarships, Fellowships & Grants		
	<b>1099-R and Form 5498:</b> Income from Pension, IRAs and Annuities	State Income Tax Refund		
	<b>1099-G:</b> Unemployment Compensation	Tips Received		
	<b>K-1:</b> Partnerships, Trusts, Estates and S-Corporations	Jury Duty		
	<b>Last Paystubs</b> of the year from All Employers	Gambling Winnings, Prizes and Awards		
	<b>1099-INT &amp; 1099-DIV:</b> Interest & Dividends & Investment statements, mutual fund supplemental information	Personal Representative Fees: Trustee, Executor, Etc.		
	<b>1099-B:</b> Sales of Securities, Mutual Funds, etc.	Bartering		
	<b>1099-Q:</b> 529 distributions	<b>Real Estate Tax Refunds (property freeze tax credit)</b>		
	<b>Copy of Driver's License</b>			

# of documents attached	Deduction Documents Needed (please provide these)	2017 Retirement Contributions (Do not include contributions made for 2016 tax year)			
			Date of Contribution	Taxpayer	Spouse
	Property tax Bills/Receipts Only if paid in 2017				
	1098 – For mortgage interest paid	Traditional IRA	/ /	\$	\$
	HSA Statement: health savings account	ROTH IRA	/ /		
	1098-T & College bills for Tuition: Showing all 2017 activity: including charges, payments, scholarships, financial aid and loans	SEP	/ /		
	529 Plan: Contribution year end statement	SIMPLE	/ /		
	Business and/or Rental Property: Summary of Expenses	Education IRA	/ /		
	1095-A, B OR C - Health Insurance Coverage Forms	Withheld from wages by employer			

DIRECT DEPOSIT OF REFUNDS AND/OR PAYMENT OF INCOME TAXES DIRECTLY FROM YOUR ACCOUNT:	
If this is blank, all refunds will be issued as a check and all balances must be paid via check	
Bank Name:	Routing #:
Account #:	Account Type: Checking/Savings/IRA (Circle Answer)
If you owe taxes, do you want direct payment from this account? Yes or No (Circle Answer)	

\*\*\*\*\* TAX PAYMENT INFORMATION \*\*\*\*\*

PROPERTY AND SALES TAXES PAID IN 2017 Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		INCOME TAXES PAID Attach copies of canceled checks or other proof Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
	Amount	Date of Payment Use mm/dd/year format	Paid to IRS	Paid to NYS
Real Estate Tax – County tax on primary residence	\$	4 <sup>th</sup> Quarter 2016 Estimated tax Paid / /2017	\$	\$
Real Estate Tax – School tax on primary residence		Paid With 2016 Tax Returns Paid / /2017	\$	\$
Real Estate Tax – Village tax on primary residence		Applied from 2016 Tax Returns	\$	\$
Real Estate Tax – County tax paid on 2 <sup>nd</sup> Home		Paid with 2016 tax extension request	\$	\$
Real Estate Tax – School tax paid on 2 <sup>nd</sup> home		Date Paid / /	\$	\$
Water, Sewer & other utility costs included in property tax bill		Date Paid / /	\$	\$
Sales tax paid on large purchases (vehicles, RVs, motorcycles, etc)		Date Paid / /	\$	\$
2018 taxes paid in Dec. 2017 INCLUDE RECEIPT		Date Paid / /	\$	\$

**\*\*\*\*\* DEDUCTIONS AND EXPENSES \*\*\*\*\***

<b>MEDICAL EXPENSES</b>		
Do <b>not</b> include any amounts paid by the following: your employer, with pre-tax money, your health insurance, or any HSA and FLEX accounts		
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
	Amount	TP, SP, J
Health, Dental and Vision Insurance Premiums paid out of pocket	\$	
Long-term Care Insurance Premiums – <b>Must separate by individual</b>	\$	TP SP
Medicare Insurance – (Part A,B,C,D)		
<b>Prescribed</b> drugs & insulin (co-pays, out-of-pocket)		
Doctor, Chiropractor, Dentists, etc (office visits)		
Nursing Home, Hospital, Home Health Care, Assisted Living		
Hospital		
Medical Equipment, Supplies & Rentals		
Miles driven for Medical Purposes		
Parking, Taxi, Bus or Ambulance services		
Other:		

<b>INTEREST EXPENSE</b>		
<b>HOME LOANS, STUDENT LOANS, INVESTMENTS</b>		
Include Form 1098 from every lender		
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
<b>First Mortgage</b> Primary Residence	\$	
Second Residence	\$	
<b>Second Mortgage</b> Primary Residence		
Secondary Residence		
<b>Home Equity Line</b> Primary Residence		
Secondary Residence		
<b>Points Paid</b> – at 2017 purchase		
<b>Points Paid</b> – at 2017 refinance		
Mortgage Insurance Premiums Paid		
<b>Mortgage Principal Balance due @ 12/31/17:</b> ( Provide Statement please)		
1 <sup>st</sup> Mortgage	\$	
2 <sup>nd</sup> Mortgage	\$	
Home Equity Loans – used for home improvement	\$	
Home Equity Loans – NOT used for home improvement	\$	
<b>Student Loan Interest Paid</b> – Include Proof		
<b>Investment Interest Paid</b> – Include Proof		

<b>CHARITABLE DONATIONS</b>		
Only list the donations that you have the appropriate documentation to support the amounts listed.		
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
	Amount	TP, SP, J
Donations made by check - attach list ( <b>do not include raffles or political</b> )	\$	
Credit Card Donations – attach list ( <b>do not include raffles or political</b> )		
Donations made by cash – <b>attach receipt from organization</b>		
Donations made via payroll deduction – <b>attach paystub proof</b>		
Total noncash donations – attach proof from charity with detailed list		
Miles driven for charity		
IRA RMD Charitable contributions		
Raffle tickets – <b>do not include in above numbers</b>		
Political contributions – <b>do not include in above numbers</b>		
Other:		

<b>MISCELLANEOUS DEDUCTIONS</b>		
(Do not include expenses for a business or rental property in this section.)		
Indicate if paid by Taxpayer (TP) Spouse (SP) or Joint (J)		
K-12 Teacher supplies	\$	
Gambling losses (limited to winnings, must attach all proof)		
Investment Publications & Journals		
IRA Fees paid by Check		
Investment fees withheld from your account (attach proof)		
Job search expenses (for same field of employment)		
Job seeking mileage		
Alimony Paid		
Insurance: E&O, malpractice		
Job tools, supplies & equipment		
Licenses and fees		
Tax preparation & consulting		
Safe deposit box		



\*\*\*\*\***EDUCATION DEDUCTIONS AND EXPENSES**\*\*\*\*\*  
**ATTACH ALL COLLEGE BILLS FOR THE PERIOD  
 DECEMBER 2016 THROUGH JANUARY 2018**

<b>All information requested MUST be given or no credit can be calculated on your behalf</b>	<b>Student #1</b>	<b>Student #2</b>
Name of Student		
Name of College or School Attended during 2017		
Federal ID Number of School		
What year of study is this student in (1,2,3,4, Graduate)		
Number of years HOPE credit claimed previously		
Number of years AOC credit claimed previously		
Was student enrolled at least half time during 2017? (Yes or No)		
Has student completed first 4 years of post-secondary education? (Yes or No)		
Was the student convicted before the end of 2017, of a felony for possession or distribution of a controlled substance? (Yes or No)		
Was a 2017 Form 1098-T received? <b>(Must be attached)</b>		
<b>Receipts &amp; Statements MUST be attached to support all items below:</b>		
Qualified Tuition & Fees <b>Paid</b> via check, student loan or credit card <b>in 2017</b>		
Cost of books & supplies required to be purchased from the institution and paid for or charged in 2017		
Cost of books and supplies purchased from other than the institution (online, etc.) and paid for or charged in 2017		
Amount of tuition paid by grants and scholarships		
Amount of tuition paid from 529 account distributions		
Amount of tax-free education assistance or refunds received after filing 2016 tax returns		

**CHILD AND DEPENDENT CARE EXPENSES**

Name of Child or Dependent cared for		
Name of Daycare Provider		
Address of Daycare Provider		
City, State and Zip Code of Daycare Provider		
SSN or EIN of Daycare Provider		
Amount paid in 2017 for 2017 Daycare Services	\$	\$
Amount paid in other years for 2017 Daycare Services	\$	\$

**CLIENT REPRESENTATION: VEHICLE INFORMATION  
FOR TAX YEAR 2017**

**NAME OF TAXPAYER:** \_\_\_\_\_

In accordance with Treasury Department Regulations governing preparers of tax returns, I am requesting each client to carefully complete and sign the following if you are claiming any vehicle travel expense items.

	<b>Vehicle 1</b>	<b>Vehicle 2</b>	<b>Vehicle 3</b>
Year of Vehicle			
Make and Model			
Name of Driver			
<b><u>Disclosure Requirements:</u></b>			
1. Date Vehicle placed in service for business use			
2. End of Year Odometer Reading			
3. Beginning of Year Odometer Reading			
4. Total Miles driven during entire year for all purposes			
5. Total Business miles driven in 2017			
6. Total Commuting miles driven in 2017			
7. Total other personal (not commuting) miles driven during the year			
8. Total miles driven during the year - Please add lines 5, 6 & 7 (This should equal line 4)			
9. Average daily round trip commute (home to work and back)			
<b><u>Substantiation Requirements:</u></b>	<b><u>Yes/No</u></b>	<b><u>Yes/No</u></b>	<b><u>Yes/No</u></b>
1. Was the vehicle available for personal use during off duty hours?			
2. Is another vehicle available for personal use?			
3. Was the vehicle used primarily by an owner/partner/shareholder?			
4. Do adequate records of sufficient evidence exist to justify the business miles being claimed?			
5. Is the evidence of these miles written?			
6. Is this vehicle leased?			
7. Have you deducted expenses in the past for this vehicle?			

**If you want to claim actual expenses for these vehicles, I will need the amount of gas purchased, repairs, insurance, lease payments, supplies, etc. for each vehicle.**

I declare that I have examined this information, and to the best of my knowledge and belief, it is true, correct and complete.

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**CLIENT REPRESENTATION WITH REGARD TO TRAVEL,  
ENTERTAINMENT AND GIFTS  
FOR THE TAX YEAR 2017**

**NAME OF TAXPAYER/BUSINESS:** \_\_\_\_\_

In accordance with Treasury Department Regulations governing preparers of tax returns, I am requesting each client to sign the following in any case where a deduction for auto, travel, meals, entertainment or gifts is being claimed on a tax return I am preparing:

I state that I have maintained adequate records and/or sufficient evidence corroborating my deduction for travel, meals, entertainment and/or gifts. Specifically, my records substantiate (a) the amount of such expense or other item; (b) the time and place of travel, entertainment, amusement, recreation or use of the facility, or the date and description of the gift; (c) the business purpose of the expense or other item; and (d) the business relationship to me of persons entertained, using the facility, or receiving the gift.

I understand fully that you are not in any way undertaking to audit and/or verify the facts as I submitted them to you. Upon request of the taxing authorities, I will furnish any necessary substantiation to support the numbers I have provided to you for this tax return.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_