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2018 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 15, 2019. There is no guarantee that information received after March 15, 2019 can be processed by the April 15, 2019 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 $150.

- 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 2018 tax returns by the appropriate taxing authorities or January 1, 2020.

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 and/or both:

X______________________________ X______________________________
Taxpayer Signature Spouse's Signature

2018 TAX PREPARATION WORKSHEETS

REQUIRED INFORMATION – Please complete all 7 pages

Answer all questions and if any of the following items pertain to you or your spouse for 2018, 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.

Information from driver's license: *EVERYONE MUST PROVIDE THIS:*

	TAXPAYER	SPOUSE
Name on Driver's License:		
Date of Birth:		
Date of issuance:		
Expiration Date:		
ID Number:		
State of Issuance:		
NYS Security Code:		
(security code may be on the bottom right front of your license or on the back of your license)		
Email Address		
Cell Phone Number		
County of Residence		
School District		

Required information if you desire direct deposit of refunds and/or ACH payments of balances due: If you do not want one or both of these options, place a large X across the section you do NOT want.		
	For Direct Deposit of Refunds:	For ACH Payment of Tax Due:
Bank Name		
Routing Number		
Account Number		
Type of Account - Checking or Savings		

Providing a voided check is also helpful.

List all dependents (other than taxpayer & spouse listed above) you intend to claim on your 2018 tax return:

Dependent's Name & Relationship to you: Child, foster child, parent, sibling or Other Do NOT list spouse (Provide a copy of the social security card and birthdate ONLY if not previously given to me)	Age at 12/31/18	Did you provide over half of this person's support in 2018? Yes/No	# of months lived in your home in 2018	# of months as a full-time student in 2018	Lived with you when not away at school? Yes/No

☐ ☐ 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?

☐ ☐ Did you receive an Identity Protection PIN (IP PIN) from the IRS? **If yes, attach the IRS letter(s).**

☐ ☐ Did you pay alimony or receive alimony in 2018?

☐ ☐ Do you know how many U.S. Presidents are known to have been divorced?

☐ ☐ 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? $__________**

☐ ☐ Did you, and every member of your household being reported on your tax return, have health insurance for all 12 months of 2018? (Medicare is considered health insurance.)

☐ ☐ Did you pay long-term care premiums for yourself and/or your spouse in 2018? (attach proof of amounts paid for each)

	TAXPAYER	**SPOUSE**
Premium Paid in 2018	$	$

☐ ☐ Do you have any savings bonds that matured in 2018 that you did not cash in by year end? (Issued in 1988) **(If yes, we must report the interest earned)**

☐ ☐ Did you engage in any bartering transactions in 2018? If yes, at what value? $________________

☐ ☐ At any time during 2018 did you have a financial interest in or signature authority over any holdings in any foreign bank accounts, investment accounts (other than through a US Broker) or an ownership interest in real property in a foreign country? If yes, provide information.

☐ ☐ Did any of your life insurance policies mature, or did you surrender any policies?

☐ ☐ Did you purchase a qualified plug-in, electric drive vehicle or qualified fuel cell vehicle in 2018? **Provide the receipt.**

☐ ☐ 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 receive correspondence during 2018 from the State or the IRS about your tax filings? 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 2018 tax year? If so, for what department:___________________________________

☐ ☐ Did you do any transactions with cryptocurrency in 2018?

☐ ☐ Do you know who said, “Alexander Hamilton started the US Treasury with nothing and that is the closest our country has ever been to being even.”?

☐ ☐ In 2018 did you (or your spouse) run a small business as a sole proprietor, single member LLC or as partners together?

☐ ☐ Do you (or your spouse) have a single member LLC? If so, did you file the NYS-IT-204LL form? (attach a copy)

TRUSTS AND GIFTING

☐ ☐ 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 $15,000 to any individual during the year?

☐ ☐ Did you add anyone as a co-owner to any of the following during 2018: property deed, bank account or investment account?

DEPENDENT INFORMATION:

- ☐ ☐ Did you provide over half the support for any other person(s) during 2018, that you did not list as a dependent on page 1? (ie: parent, foster child, sibling)
- ☐ ☐ Do you have a child that has already filed a 2018 tax return? **If yes, provide a copy**
- ☐ ☐ Do you want me to prepare a tax return for your child if one should be filed? **Additional fees will apply**.
- ☐ ☐ Did you pay for child care for a child under 12 while you worked, looked for work, or while you were 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.
- ☐ ☐ If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?
- ☐ ☐ Do you agree that childhood is like being drunk because everyone remembers what you did, except you?

HOME, INVESTMENTS, PURCHASES, SALES AND DEBT INFORMATION:

- ☐ ☐ Did you sell, exchange, refinance or purchase any real estate during the year? **If yes, provide closing documents.**
- ☐ ☐ Did you sell any personal assets in 2018 at a gain? (collectibles, cars, artwork, gems, stamps, coins, etc.)
- ☐ ☐ Did you obtain a new home equity loan this year? If yes, were proceeds used entirely for home improvements? Yes/No
- ☐ ☐ Did you sell an existing business, rental, or other property this year? **If yes, provide closing documents.**
- ☐ ☐ Did you start a new business or purchase rental property during the year? If yes, provide details.
- ☐ ☐ Did you sell, exchange, or purchase any assets used in your trade or business? If yes, provide details.
- ☐ ☐ Did you acquire a new or additional interest in a partnership or S corporation? If yes, provide details.
- ☐ ☐ Do you know who said, "Worrying is like paying on a debt that may never come due."?

EDUCATION, TUITION AND 529 PLAN INFORMATION:

- ☐ ☐ Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach all 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 or travel?
- ☐ ☐ Did you make any withdrawals from an education savings or 529 Plan account in 2018? (Attach proof)
- ☐ ☐ Did you make any contributions to an education savings or 529 Plan account in 2018? (Attach proof)
- ☐ ☐ Did you pay any student loan interest in 2018? (Attach proof)
- ☐ ☐ Did you cash any Series EE or I U.S. Savings bonds issued after 1989 for education purposes in 2018?
- ☐ ☐ Do you know who said, "Minds are like parachutes, they only function when they are open."?

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 any personal retirement plan (Traditional IRA, ROTH IRA, SEP, or 401K) prior to April 15, 2019 **as a 2018 tax year contribution?**
- ☐ ☐ Did you make any contributions to any retirement plans directly in 2018? **Do not include payroll deduction amounts**

(attach copy of statement as proof)

Date of Contribution	Amount of Contribution	Plan Type (IRA, ROTH, SIMPLE, SEP, 401K
	$	
	$	

YES NO

☐ ☐ In 2018 were you supposed to take any required minimum distributions (RMD) from either your own retirement account or an inherited one?

☐ ☐ If over 70.5 years of age, did you directly donate any of your RMD amounts to a charitable organization in 2018?

☐ ☐ Do you know it is impossible to hum while holding your nose closed?

ESTIMATED INCOME TAXES, TAX PAYMENTS, AND 2019 TAX PLANNING

☐ ☐ Did you pay any estimated income tax payments in 2018? If so, please provide proof of every payment that was made during the 2018 calendar year and to date in 2019 **and** complete the following:

		Amounts Paid to:	
Date of Payment	**Check #**	**Federal**	**State**

☐ ☐ Do you expect a large fluctuation in income, deductions, or withholding in 2019? If so, why?

☐ ☐ Do you want me to calculate your 2019 estimated tax obligations on something other than your 2018 income tax return? If so, what should it be based on?____

☐ ☐ If over 70.5 years of age, do you plan to directly donate any RMD amounts to a charitable organization in 2019?

☐ ☐ Is there anything else you would like to bring to my attention? If so, please note it at the bottom of this page.

Now that we are end of this list of questions, and you are ready to put your information together, remember "when there is a hill to climb, don't think that waiting will make it smaller." Deadlines approach quickly so get started putting everything together!! Good luck!!

Completed by:____ ________________________

(Please Print your name) Date Completed

ITEMS TO PROVIDE:		
	1	Copy of **front & back** of Driver's License - Taxpayer
	2	Copy of **front & back** of Driver's License - Spouse
	3	Final paystub(s) showing 2018 earnings - Pay date in December 2018
	4	Form 1095 - Proof of Health Insurance Coverage
	5	Proof of Quarterly Estimated Tax Payments Federal & State
	6	Form 5498 - this shows the 12/31/18 Value of IRA account(s)

PLEASE MARK ANY OF THE FOLLOWING ITEMS THAT APPLY TO YOU AND/OR YOUR SPOUSE AND BE SURE TO PROVIDE THE INFORMATION REQUESTED:

Items of Income:			
☑ If this applies to you & Attach all supporting information			
	Amounts		
	Attached # of forms:	*	Wages - **Provide W-2 Forms**
	Attached # of forms:	*	Pension - **Provide 1099R Form(s)**
	Attached # of forms:	*	IRA Distributions **- Provide 1099R Form(s)**
	Attached # of forms:	*	Social Security Earnings Statement(s) - **Provide Form 1099-SSA**
	Attached # of forms:	*	Interest - Provide 1099-INT Form(s)
	Attached # of forms:	*	Dividends - Provide 1099-DIV Form(s)
	Attached # of forms:	*	Sale of Stock - Provide all 1099B Forms
	Attached # of forms:	*	K-1 Forms for all Partnership, LLC, and S Corporations
	Attached # of forms:	*	1099-Q For distributions from 529 Plan(s)
	Attached # of forms:	*	Unemployment Compensation Received - You must print this from their website
	Attached # of forms:	*	Earnings from Foreign Bank Accounts - Attach proof
	Attached # of forms:	*	Healthcare type forms: 1099-SA for HSA distributions, 1099-LTC, etc.
	$	*	Proceeds from life insurance policies that matured or were surrendered.
	$	*	Proceeds from prizes, awards or raffle winnings
	$	*	Other Income - List Source and amount
	$	*	Property Tax Refunds
	$	*	NYS Property Tax Relief Check Received
	$	*	STAR Refund issued by check (do not include reductions from tax bill)
	$	*	Alimony Income Received
	$	*	Scholarship Income Received
	$	*	State Income Tax Refund
	$	*	Tips Received
	$	*	Jury Duty Income
	$	*	Gambling Income (Include all 1099G Forms)
	$	*	Personal Representative Fees:
			(Includes Trustee, Executor, Etc.)
	$	*	Bartering Income (Value of Services you received)
	$ Interest	*	Amounts received for prior year installment sales
	$ Principal	*	Principal and interest are needed separately

	$	*	***Hobby Income - Type of Hobby?***
	Attach Summary	*	***Business Income***
	Attach Summary		Provide detail of all income and expenses by business
		*	***Rental Income -Provide address for each property***
	Attach Summary		Provide total of rental income and expenses per property
	#		Number of days rented per property
	#		Number of days used for personal purposes per property
	#		Number of hours spent on this activity in 2018

Deductions from Income:

☑ ***If this applies to you & Attach all supporting information***

	Amounts		
	Attached # of forms:	*	IRA Statement for December 2018 showing contribution amounts and dates deposited
			(Include all: such as Roth, Traditional, Inherited, SEP, SIMPLE, Educational)
	Attached # of forms:	*	529 Year End Statement showing contributions made
	$	*	Qualified Educator Supplies Expense
	$	*	Proof of Gambling Losses - deductible to the extent of winnings claimed/reported/received
	Attached # of forms:	*	Long Term Care Insurance premium paid for Taxpayer
	Attached # of forms:	*	Long Term Care Insurance premium paid for Spouse
	Itemized Deductions:		
	$	*	Medical insurance cost - paid directly by you to the carrier
	$	*	Prescribed Drugs
	$	*	Nursing Home Costs
	$	*	Hospitals, Labs, Assisted living
	$	*	Doctors, Nurses, Dentists, Etc.
	$	*	Medical equipment, supplies, glasses, dentures
	#	*	Number of medical miles driven in 2018
	$	*	State & Local income taxes paid
	$	*	Real Estate Taxes paid in 2018 - Property Taxes
	$	*	Real Estate Taxes paid in 2018 - School Taxes
	$	*	Real Estate Taxes paid in 2018 - Village Taxes
	$	*	Sales Taxes paid on major purchases - Provide details
	$	*	Personal Property Taxes Paid
	$	*	Home mortgage interest - Form 1098 attached
	$	*	Home equity interest - ONLY if proceeds were used to buy, build or improve your residence
	$	*	Home equity interest - Proceeds were not used to buy, build or improve your residence
	$	*	Investment interest paid - from investment statement

		*	Charitable donations
	$	*	**Receipted** donations paid by check, credit card or cash
	$	*	- Amount included in above that was for raffle tickets
	$	*	- Amount included in above that was for political contributions
	$	*	- Amount included in above that was in lieu of property taxes
	$	*	Receipted Noncash donations made - Salvation Army, Goodwill, etc.
		*	Vehicle donations must be supported by a 1098-C from the charitable organization
	Educational Deductions:		
	Attached # of forms:	*	Form 1098-T
	$	*	Amounts spent on books from educational institution
	$	*	Amounts spent on books elsewhere
	$	*	Scholarship income received in the form of cash or check
	Child Care Expenses		
		*	Name of child being cared for
		*	Name and address of provider
		*	Identification number of provider
	$	*	Amount paid in 2018 for care
	$	*	Amount paid in 2019 for care in 2018
State only, potential deductions			
	$	*	Tax prep fee paid in 2018
	$	*	Investment advisor fees
	$	*	Employee Business Expenses
	$	*	Reimbursement from employer for above expenses, not included in W-2
	$	*	Job Search expenses
	$	*	Safe Deposit box rental
	$	*	Investment expenses
	$	*	Union Dues
	$	*	Hobby Expenses - to the extent of hobby income
	$	*	Home Equity Interest on loans of less than $100,000 not used to buy/build/improve the home

CLIENT REPRESENTATION: VEHICLE INFORMATION FOR TAX YEAR 2018

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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.

	Vehicle 1	**Vehicle 2**	**Vehicle 3**
Year of Vehicle			
Make and Model			
Name of Driver			
Disclosure Requirements:			
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 2018			
6. Total Commuting miles driven in 2018			
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)			
Substantiation Requirements:	**Yes/No**	**Yes/No**	**Yes/No**
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 2018

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, and/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, and/or gifts. Specifically, my records substantiate (a) the amount of such expense or other item; (b) the time and place of travel, 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 fed 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.
>
> I am aware that entertainment expenses are no longer a deduction and have segregated them from other deductible items.

Signature:___________________________________ Date: _______________________

Title: __________________________________