

Dear Client:

Enclosed you will find our *2019 Tax Return Questionnaire & Checklist* and our income tax service agreement, we provide to new and existing clients; this tool will assist you in collecting information necessary for us to properly prepare your income tax returns. First, we suggest you carefully review the box on the right of our *2019 Tax Return Questionnaire & Checklist*, which indicates a list of common Forms you should receive either electronically or via U.S. Mail including W2s and 1099s. As you receive these forms please check the empty boxes correspondent to the form you received, this will help you ensure that all forms expected have been received by you before submitting a copy to our firm for processing.

Second, it is very important that you complete the questionnaire in the *2019 Tax Return Questionnaire & Checklist* to its entirety, so that we can ensure that we avoid any potential for missed opportunities that could result in a reduction of your overall tax liability. The filing deadline for your personal income tax returns is **April 15, 2020**. To meet this filing deadline the enclosed *2019 Tax Return Questionnaire & Checklist* must be completed at submitted to us by **April 10, 2020**. Any information received after that date may require that an extension of time be filed for your individual returns.

If an extension of time is required, any tax due must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late payment penalties and interest assessed by the IRS.

Please do not hesitate to contact us should you have questions regarding your *2019 Tax Return Questionnaire & Checklist* and our income tax service agreement.

Sincerely,

James Sarubbi

James Accounting Service
10950 Arrow Route # 443
Rancho Cucamonga, CA 91729

James Accounting Service

2019 TAX RETURN QUESTIONNAIRE & CHECKLIST

Name: _____ Date: _____

Phone Number: _____ Best Time to Call: _____

E-mail address: _____

Please review the following questions. If you answer yes to any of the questions, please provide details.

Do not e-mail any documentation with your SSN or ID on it, use our client portal

Y	N	PERSONAL INFORMATION
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<input type="checkbox"/>	<input type="checkbox"/>	Did your name, address, telephone number or e-mail address change during the year?
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<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
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<input type="checkbox"/>	<input type="checkbox"/>	Please list your current occupation: _____ and your spouse's: _____
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<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment do you want the funds deposited in your Bank Account?
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If yes, then please provide the following information:

Bank Name: _____ Account Number: _____

Routing Transit Number: _____ Checking Savings

Authorized Signature: _____

If filing a joint return, please circle the owner of this account: Taxpayer Spouse Joint

<input type="checkbox"/>	<input type="checkbox"/>	Did you upload to us a copy of your (and your spouse's) driver's license?
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<input type="checkbox"/>	<input type="checkbox"/>	Is this the first year we are preparing your Tax Returns?
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If so, please provide us:

- Two years of prior Tax Returns
- Any Federal/State Tax Correspondence you received

<input type="checkbox"/>	<input type="checkbox"/>	Did you have any foreign income or pay any foreign taxes?
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Y	N	DEPENDENTS
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<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as dependent on another person's tax return?
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<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in your dependents compared to last year?
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If so, please provide:

Dependent Name: _____ months lived at home: _____

SSN: _____ DOB: _____

Dependent Name: _____ months lived at home: _____

SSN: _____ DOB: _____

Dependent Name: _____ months lived at home: _____

SSN: _____ DOB: _____

Dependent Name: _____ months lived at home: _____

SSN: _____ DOB: _____

<input type="checkbox"/>	<input type="checkbox"/>	Did any of your dependents have any income? If so, please provide amounts.
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<input type="checkbox"/>	<input type="checkbox"/>	Do you have any disabled children or dependents?
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Forms Checklist	
W-2(s)	
Final Paystub(s)	
1099-INT Interest Income	
1099-DIV Dividends	
1099-B Sale of Stocks	
1099-G State or Local Refunds/ Unemployment Compensation	
1099-K Payment Card and third Party Network Transactions	
1099-R Retirement Distributions	
1099-C Cancellation of Debt	
1099-MISC Miscellaneous Income	
1099-Q Qualified Education Programs	
1099-S Sale of Real Estate	
1099-SA Distributions from an HSA, Archer MSA, or Medicare Advantage MSA	
1099-SSA Social Security Statement	
1098-E Student Loan Interest	
1098-T Tuition Statement	
1098 Mortgage Interest Statement Banks or Individuals	
W-2G Gambling Winnings	
1095-A, B or C Health Insurance Statement	
8965 Health Coverage Exemptions	

Y	N	PURCHASES, SALES AND DEBT
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy a new or used car/truck/motorcycle in 2019? If yes, provide copy of invoice.
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy or sell any stocks, bonds or other investment property in 2019?
<input type="checkbox"/>	<input type="checkbox"/>	Did you own any stocks that become worthless? If so, please provide a listing.
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell or refinance your principal home, second home or rental property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you engage in the trade of cryptocurrency?
<input type="checkbox"/>	<input type="checkbox"/>	Did you take out a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any debts cancelled or forgiven?

Y	N	RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you contribute to an IRA or Roth IRA or SEP? (Please circle the type)
		If yes, Taxpayer Amount: _____ Spouse's Amount: _____
<input type="checkbox"/>	<input type="checkbox"/>	Did you convert part or all of your traditional SEP, or SIMPLE IRA to a Roth IRA?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell or refinance your principal home, second home or rental property?

Y	N	EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive funds from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you contribute to a 529 plan(s)?
		If yes, how much did you contribute for each child? If so, please list amounts, names, and social security numbers: _____
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse or a dependent incur tuition expenses to attend college?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase any required text books or pay any required fees?
<input type="checkbox"/>	<input type="checkbox"/>	Do you have a student loan? Please include your 1098-E
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur any expenses working as a teacher, counselor, or principal for classes K-12?

Y	N	DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you pay for childcare or daycare?
		If yes, provide names of dependents, name, address and identification number of providers (EIN or SSN), and amount paid for each dependent.
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Do you live in an area that was declared a Federal disaster area in 2019?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make any charitable contributions and substantiate these contributions?
		If yes, please list amounts and to whom paid (you <u>must</u> request a letter or a receipt from any organization for any single contribution over \$250.00).

Y	N	ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you make any estimated tax payments for the tax year 2019?
		If yes, please list all amounts and dates paid for federal, state, and local estimated tax payments made.

Y	N	MISCELLANEOUS
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<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any Schedule K-1(s) from Partnership(s), S-Corp(s), Estate(s), Trust(s), etc.?
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<input type="checkbox"/>	<input type="checkbox"/>	Do you own a rental property?
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If yes, please provide the following, (if applicable):

- All Forms 1099-K indicating credit card sales
- Detailed income and expenses
- Number of days rental property(ies) rented and number of days used personally

<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or was a home transferred from parent to child?
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<input type="checkbox"/>	<input type="checkbox"/>	Were any gifts to individuals made greater than \$15,000.00 in 2019?
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<input type="checkbox"/>	<input type="checkbox"/>	you receive any notices from the IRS, state or local governments?
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<input type="checkbox"/>	<input type="checkbox"/>	Were you and all your dependents covered by health insurance all year?
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Please provide all Forms 1095 received with you documents. If no, please provide details of any lapses in coverage for you and your dependents.

<input type="checkbox"/>	<input type="checkbox"/>	Have you contributed to a Health Savings Account in 2019?
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<input type="checkbox"/>	<input type="checkbox"/>	Did you have any financial interest in, or signature authority over a foreign account?
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(i.e. stocks, bonds, mutual funds, partnerships, interests, etc.) held in foreign financial institutions that exceeded \$10,000 in value at any time during the year?

<input type="checkbox"/>	<input type="checkbox"/>	Did you have a credit card or mortgage debt cancelled/forgiven by a lender?
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<input type="checkbox"/>	<input type="checkbox"/>	Are either you or your spouse legally blind?
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<input type="checkbox"/>	<input type="checkbox"/>	Did you refinance a mortgage or take a home equity loan? (Provide closing statement)
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If yes, did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?

Additional Comments or Notes:

To the best of my knowledge the information enclosed in this document is correct and includes all income, deductions, and other information necessary for the preparation of this year's income tax returns for which I have adequate records.

Taxpayer	Date	Spouse	Date
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Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission. Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

INCOME TAX PREPARATION SERVICE AGREEMENT

I appreciate the opportunity of working with you and advising you regarding your federal and state corporation & individual income taxes. In order to ensure an understanding of our mutual responsibilities, I ask all my clients for whom returns are prepared to confirm the following arrangements:

1. I will prepare your federal and state individual income tax returns. **These returns will be prepared from information which you will furnish to me. I will not audit or make any other verification on the data you submit, although it may be necessary to ask you for clarification of some of the information. In the event of an audit by a taxing authority, you will be required to provide the documentation for all items in question to the taxing authority. It is the taxpayer's (you) responsibility to obtain/retain all documentation that supports your tax liability.**
2. It is your responsibility to provide all the information required for the preparation of a complete and accurate tax return. You should retain all documents, cancelled checks and other data that form the basis of income and deductions for at least the period of the statute of limitations (typically 3 years, but can unlimited in certain situations). You should also retain documents that support items carried over into open years, such as cost basis information, nondeductible IRA's, net operating losses, etc. This information may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign them.** If for some reason you believe your returns have not been received by the taxing authorities, (i.e., didn't get your refund or they haven't cashed your check) then please contact me.
3. My work in connection with the preparation of your income tax returns does not include any procedures designed to discover error or omissions by you, fraud, misrepresentations, defalcations and/or other irregularities, should any exist. I will render such accounting and bookkeeping assistance as determined to be necessary only for the preparation of your income tax returns. **It is your responsibility to provide me with accurate, truthful information for use in preparing your tax forms.**
4. I will use my professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authority's interpretation of the law and other supportable positions. Unless otherwise instructed by you, I will resolve such questions in your favor whenever possible.
5. The law provides various penalties that may be imposed when taxpayers understate their tax liability. The Internal Revenue Service also imposes penalties upon taxpayers and return preparers for failure to observe due care in reporting for income tax returns.
6. Your returns may be selected for review for any reason by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon request to help you resolve these issues. However, such assistance is not included in your tax preparation fee and I will render additional fees for the time and expense incurred on a case by case basis. Moreover, the taxing authorities may correspond with you regarding your tax return. You agree too timely forward this correspondence to me for review and analysis. Additional fees may be charged depending upon the response required.
7. My fees are based upon a standard rate schedule for the type of forms required to be filed. You will never be charged additional fees. Payment for services is due prior to me filing your taxes.

If the foregoing fairly sets forth your understanding, please sign in the space indicated. And thank you for your trust in my professional tax preparation services.

Acknowledged,

Taxpayer

Date

Spouse

Date