Jared R. Rogers, CPA

Dear Prospective Client:

Thank you for choosing fileoldtaxreturns.com to assist you in the preparation of your outstanding Federal/State income tax returns. This package includes the information that you will need to begin the process. Please note that the more complete your submission package is when it is sent to us, the faster we can process your returns.

This package includes:

- Preparation instructions
- Submission package documentation guidance
- Client questionnaire
- Engagement letter

We understand that you may have questions throughout this process. As such, if you need assistance, feel free to give us a call at the phone number listed below or send us an email at support@fileoldtaxreturns.com and someone will assist you.

Sincerely,

Jared R. Rogers, CPA
President & CEO
Wilson Rogers & Company, Inc.

INSTRUCTIONS

In order to complete your tax return(s) in the most expedient manner possible, please perform the following:

- Review the documents that you will want to gather in connection with your tax return(s) on the next page. If any documents are missing, you will want to reach out to the entities or employers responsible for them to see if they can provide them again. If you need wage, interest, dividend documentation that was provided to the IRS, feel free to contact us as we may be able to obtain the items via their Transcript Delivery System.

- Indicate the tax year(s) that you would like to have prepared. This should be done on the next page as well as the space provided on the engagement letter on the last page.

- Complete the client questionnaire. This document can be completed by hand or electronically. If completing electronically, please make sure that you save the file prior to closing it. That will ensure that your responses are recorded prior to sending the document to us.

- Read, complete and sign the engagement letter on the final page of this package.

- Gather your documentation and send it to us via email, fax or USPS. If sending via USPS, please call us prior to mailing to obtain the correct address as it may change depending on the time of the year due to office staffing.

- Most tax returns can be completed within a few days of us receiving all of the necessary documentation. However, please note that in extreme instances, it can take between 1-2 weeks to prepare all returns, especially if there numerous years involved. If you are facing any explicit deadlines with regards to having your returns completed, please indicate this when speaking with our staff or indicate this in the notes section of the client questionaire.

Please indicate what tax year(s) you need to file:

Check here if you were referred by an existing client or if you referred someone to us.

If you were not referred to us, how did you learn about us (e.g. Google, Facebook, Bus Bench, etc)?

DOCUMENTATION REQUIRED TO PREPARE YOUR RETURN

Please provide as much of the information detailed in the checklist below as possible:

- Copy of your last file tax return if available (new clients)
- Photocopy of social security card and valid driver's license or state issued ID (new clients)
- Social security numbers for all dependents being claimed (may list in notes section)
- All form W-2's
- Copies of other compensation reports (Social Security, pension, unemployment, etc.)
- Form 1095's showing health insurance coverage
- Form 1099's showing investment income, trades & purchases
- Form 1098 reporting home mortgage interest and real estate tax payment
- HUD-1's for any home sale, purchase or refinance
- Schedule K-1's for shareholders and partners of a business or beneficiaries of trusts
- Summary of income and expenses for your business (balance sheet, income statement)
- Summary of charitable giving (provide receipts/written acknowledgement from the receiving organization for all contributions over $250)
- Total medical expense and insurance premium payments
- PIN number for all parcels which property tax credits are being sought
- Property tax paid on auto's, boats, motorcycles, trailers, etc.
- Summary of child care provider expenses including providers name, address, phone number, employee identification number (EIN) or social security number (SSN) and amount paid
- Summary of unreimbursed employee expenses (Please call if you have a home office)
- If you sold, traded or transferred any investment, stock or mutual fund, we will need all year-end statements on the investment to calculate gain or loss.
- Summary of college expenses paid for dependents, yourself or spouse
- Any other information you believe necessary for us to review in order to prepare your 2014 returns

SMALL BUSINESS/ CORPORATION REQUIREMENTS

If you operate a small business, please provide an income statement or a summary of all income and expenses. This summary should include all sales, other revenues, and all expenses by type. Also include a balance sheet or a detailed listing of all assets and liabilities. Any new asset purchases or asset sales should be supported with the purchase or sales documents.

Intake/Interview & Quality Review Sheet

You will need:

- **Tax Information such as Forms W-2, 1099, 1098.**
- **Social security cards or ITIN letters for all persons on your tax return.**
- **Picture ID (such as valid driver's license) for you and your spouse.**

- **You are responsible for the information on your return. Please provide complete and accurate information.**

Part I – Your Personal Information

1. Your first name	M.I.	Last name		Are you a U.S. citizen? ☐ Yes ☐ No	
2. Your spouse's first name	M.I.	Last name		Is your spouse a U.S. citizen? ☐ Yes ☐ No	
3. Mailing address		Apt #	City	State	ZIP code

4. Telephone number(s) — Email address (optional)

5. Your Date of Birth	6. Your job title	7. Last year, were you: a. Full time student ☐ Yes ☐ No b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No
8. Your spouse's Date of Birth	9. Your spouse's job title	10. Last year, was your spouse: a. Full time student ☐ Yes ☐ No b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

11. Can anyone claim you or your spouse on their tax return? ☐ Yes ☐ No ☐ Unsure

12. Have you or your spouse: a. Been a victim of identity theft? ☐ Yes ☐ No b. Adopted a child? ☐ Yes ☐ No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you:
   - ☐ Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   - ☐ Married
     - a. Did you live with your spouse during any part of the last six months of 2014? ☐ Yes ☐ No
     - b. Was your marriage recognized under the laws of the state(s) you are filing in? ☐ Yes ☐ No ☐ Unsure
   - ☐ Divorced or Legally Separated — Date of final decree or separate maintenance agreement ____________
   - ☐ Widowed — Year of spouse's death ____________

2. List the names below of:
   - **everyone** who lived with you last year *(other than you or your spouse)*
   - **anyone** you supported but did not live with you last year

Name *(first, last)* Do not enter your name or spouse's name below (a)	Date of Birth *(mm/dd/yy)* (b)	Relationship to you *(for example: son, daughter, parent, none, etc)* (c)	Number of months lived in your home last year (d)	US Citizen *(yes/no)* (e)	Resident of US, Canada, or Mexico last year *(yes/no)* (f)	Single or Married as of 12/31/14 *(S/M)* (g)	Full-time Student last year *(yes/no)* (h)	Totally and Permanently Disabled *(yes/no)* (i)	Can this person be claimed by someone else as a dependent on their return? *(yes/no)*	Did this person provide more than 50% of their own support? *(yes/no)*	Did this person have less than $3950 of income? *(yes/no)*	Did the taxpayer(s) provide more than 50% of support for this person? *(yes/no)*	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? *(yes/no)*

Yes	No	Unsure	Check appropriate box for each question in each section
Part III – Income – Last Year, Did You *(or Your Spouse)* Receive			
☐	☐	☐	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? ______
☐	☐	☐	2. (A) Tip Income?
☐	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☐	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☐	☐	6. (B) Alimony income?
☐	☐	☐	7. (A) Self-Employment income? (Form 1099-MISC, cash)
☐	☐	☐	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
☐	☐	☐	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
☐	☐	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☐	☐	11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
☐	☐	☐	12. (B) Unemployment compensation? (Form 1099-G)
☐	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☐	☐	14. (M) Income (or loss) from Rental Property?
☐	☐	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
Part IV – Expenses – Last Year, Did You *(or Your Spouse)* Pay			
☐	☐	☐	1. (B) Alimony? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐	☐	☐	2. Contributions to a retirement account? ______ IRA (A) ______ 401K (B) ______ Roth IRA (B) ______ Other
☐	☐	☐	3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☐	☐	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
☐	☐	☐	5. (B) Medical expenses? (including health insurance premiums)
☐	☐	☐	6. (B) Home mortgage interest? (Form 1098)
☐	☐	☐	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
☐	☐	☐	8. (B) Charitable contributions?
☐	☐	☐	9. (B) Child or dependent care expenses such as daycare?
☐	☐	☐	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☐	☐	11. (A) Expenses related to self-employment income or any other income you received?
Part V – Life Events – Last Year, Did You *(or Your Spouse)*			
☐	☐	☐	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☐	☐	2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
☐	☐	☐	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
☐	☐	☐	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? ______
☐	☐	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☐	☐	6. (B) Live in an area that was affected by a natural disaster? If yes, where? ______
☐	☐	☐	7. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☐	☐	8. (B) Pay any student loan interest? (Form 1098-E)
☐	☐	☐	9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? ______
☐	☐	☐	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Yes	No	Unsure	Check appropriate box for each question in each section
Part VI: Health Care Coverage ***(includes CHIP, Medicare, Medicaid, Employer-Sponsored Insurance, Individual Health Insurance, etc.)***			
☐	☐	☐	1. Last year, did you have health care coverage for you, your spouse, and all qualifying dependents? (Forms W-2, 1099 SSA and Form 1095 series)
☐	☐	☐	2. Last year, did you or your spouse receive an advance payment from the Marketplace to help you pay for your monthly health care payments? (Form 1095A)

If you're receiving advance payments of the premium tax credit to help pay for your health insurance coverage, you should report life changes, such as income, marital status or family size changes, to your marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

Had Health Care Coverage	(B) For the Entire year *(12 months)*	(B) For part of the year *(Less than 12 months)*	(B) No Health Care Coverage at all	(B) Qualify for an exemption
Taxpayer				
Spouse				
Dependent number 1 *(page 1)*				
Dependent number 2 *(page 1)*				
Dependent number 3 *(page 1)*				
Dependent number 4 *(page 1)*				

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Presidential Election Campaign Fund *(If you check a box, your tax or refund will not change)*
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☐ You ☐ Spouse
2. If you are due a refund, would you like:
   a. Direct deposit ☐ Yes ☐ No
   b. To purchase U.S. Savings Bonds ☐ Yes ☐ No
   c. To split your refund between different accounts ☐ Yes ☐ No
3. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No

Enter Bank Name | Enter Routing Number | Enter Account Number

Additional comments

Thank you for selecting fileoldtaxreturns.com and Wilson Rogers & Company, Inc. to assist you with your income tax preparation needs. This letter confirms the terms of our engagement for tax year(s)

and clarifies the tax services we will provide. To indicate that the letter correctly states your understanding and mutual responsibilities, we ask you to confirm that by returning a signed copy.

We will prepare your individual and/or business tax returns for the year(s) indicated above. Your returns will be prepared from information you provide to us in accordance with the appropriate income tax laws and regulations. We may need to ask you for clarification of some of the information, but we will not audit or otherwise verify the data you submit. We will provide checklists, questionnaires, and/or worksheets to help you efficiently gather information required for a complete return. Use of the forms will assure that pertinent information is not overlooked. We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless you instruct us otherwise, we will apply the "realistic possibility of success" standard to resolve such issues in your favor where possible.

Your responsibilities include providing information required for preparation of a complete and accurate return. Documents and other data that support the filing may be needed to prove the accuracy and completeness of the returns to the IRS, should the return be selected for examination. Thus you should retain all original documents. Since you have final responsibility for the return, you should review it carefully before you sign it. If you have questions about any unique or different situations that occurred during the tax year(s) indicated that you believe may have income tax implications, you are responsible for bringing this to our attention.

The fee you will be billed for the preparation of your return(s) and will be based on the complexity of your tax situation and the appropriate pricing package. *All invoices are due and payable upon presentation and returns WILL NOT BE FILED until payment has been made.* The Internal Revenue Service may select any return for examination/audit. Proposed corrective adjustments by an IRS agent are subject to appeal. We can arrange to be available upon request to represent you in the event of such government examination/audit. That service is not included in our engagement to prepare returns. We would prepare a separate engagement letter for it and render additional invoices for fees and expenses incurred.

We retain copies of the records you supply to us along with our work papers for your engagement for seven years. After seven years, our work papers and engagement files are destroyed. All of your original records will be returned to you at the end of this engagement, and you should store them securely.

This engagement letter relates only to the return(s)/year(s) specified above. Please notify us if you have additional returns that you would like us to prepare.

To indicate that the contents of this letter describe your understanding of the service we are to provide, please sign in the space indicated and return it to us. If there are other projects you would like to discuss, or if you have comments you wish to call to our attention, please note those just below your signature.

We look forward to serving you.

Mr. Jared R. Rogers
President & CEO

Mrs. Aaronita V. Rogers
Vice-President & COO

____
Client Name (Please Print)

____
Client Name (Please sign)

____
Date