

Dear Client,

Based on feedback from prior years and our newly formed merger with Alliance Wealth Management Group we are now providing you with a Tax Packet. The Tax Packet replaces the organizer you have received from us in prior years.

The packet is also available on our website: www.skalkacpa.com under Forms & Resources. Please note: organizers as provided in previous years are available upon request (please email: frontdesk@skalkacpa.com).

Please review the engagement letter carefully and contact us with any questions prior to signing and returning.

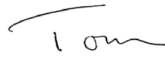
Key points:

- As always, our cut-off date is March 1st, 2020.
- Anyone who is not a dependent (and claimed on your tax return) will be responsible for signing their own engagement letter and providing the retainer.
- If your return is put on extension for any reason, there will be a \$50 non-refundable extension fee.
- No return will be placed in the queue without a signed engagement letter, retainer and documents.
- Payment is due upon completion of return. The return will not be released, electronically or hard copy until payment is received.
- Please complete the contact information page even if nothing has changed. This is how the accountant will contact you if there are any questions.

We thank you for your business and look forward to working with you again this season.



Anne Skalka, CPA



Thomas McCabe, CPA/PFS

Information Packet for Preparing 2019 Income Tax Returns

We look forward to working with you to prepare your 2019 Income Tax Returns. Enclosed please find a packet of material to help make your tax filing as smooth as possible, while taking full advantage of allowable deductions and credits.

Please **complete and return** to us the following with your tax documents:

- Engagement Letter for Tax Preparation Services
- \$200 Retainer (*per return - excluding dependents*)
- Tax Questionnaire
- Reminder Checklist
- Record of Estimated Income Tax Payments Made
- Direct Deposit/Debit Verification for refunds or direct debit of balance due payments
- Foreign Bank Account Report (FBAR) (*Complete only if you have a Foreign Bank Account*)
- Supplemental Identification Form (*Complete only if you are required to file a New York State Income Tax Return, including non-resident returns*)

Retain the following for your information:

- Our Privacy Policy

Notice: Possible delayed refunds. The IRS and many states have adopted procedures to hold and review certain income tax refunds. The most targeted have been large refunds and refunds for non-residents, in their effort to reduce identify theft and fraudulent returns. You may be required to provide additional information such as hardcopies of your W-2 in order to obtain your refund. Please notify us promptly of any notice or request you may receive.

Schedule your appointment today. If you would like to review your information with your tax advisor, we strongly encourage you to schedule your appointment as soon as possible. Even if you do not have all of your documents ready, call for an appointment today to reserve a time that works best for you.

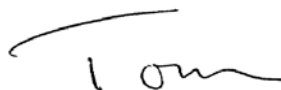
Sending us your tax information: There are several ways to get us your information:

- Drop off the information at our office
- Mail (USPS or other carrier) to our office
- Upload to Sharefile via the link at the bottom of any email received from frontdesk@skalkacpa or [melodie@skalkacpa.com](mailto:melodie@skalkacpa)
- Upload to your Sharefile portal if you have created one

Thank you for the opportunity to serve you,



Anne Skalka, CPA



Thomas McCabe, CPA/PFS



Contact Information

**PLEASE COMPLETE
AND RETURN**

**Please complete EVEN IF THERE ARE NO CHANGES,
this is how we will contact you with questions regarding your return.**

CLIENT NAME _____

STREET ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

PHONE (PLEASE CHECK PREFERRED NUMBER)

EMAIL (PLEASE CHECK PREFERRED EMAIL)

HAVE THERE BEEN ANY CHANGES FINANCIALLY IN THE TAX YEAR:

Any ADDITIONAL TAX RETURNS to be completed (ex. trust, dependent):

**PLEASE COMPLETE
AND RETURN**

2019 TAX YEAR QUESTIONNAIRE

Your Name(s): _____

For tax year 2019....		Yes	No	Comment (If yes, please provide details)
1	Did your home address or preferred email address change?			<i>If yes, please provide updated address.</i>
2	Did you sell and/or purchase a home			<i>If yes, please provide us with the HUD-1 statement(s).</i>
3	Multi-State? Were you a resident of or did you have income from more than one state?			<i>If yes, please explain or provide W-2s.</i>
4	Did your marital status change?			<i>If yes, please explain.</i>
5	Did you or your spouse change employment?			
6	Were there any changes to the # of dependents you are claiming?			<i>If new dependent, please provide name, birthdate & SS#; otherwise please explain.</i>
7	Did you pay any higher education expenses for yourself, your spouse or a dependent?			<i>If yes, please provide IRS Form 1098-T from college/university.</i>
8	Did you make any withdrawals from an education savings account or a 529 plan			<i>If yes, please provide IRS Form 1099-Q from 529 Plan provider.</i>
9	Did you perform any Roth conversions?			
10	Did you use an area of your home for business?			<i>If yes, please provide office & home square footage. Office SQ FT= _____ House Total SQ FT= _____</i>
11	Did you make or do you intend to make any retirement plan contributions?			<i>_____ company 401k/403b _____ IRA _____ self-employed retirement plan (e.g. SEP/soloK)</i>
12	Did you make or do you intend to make HSA contributions? Did you take any HSA distributions for Medical expenses?			<i>If yes, please provide IRS Form 8889</i>
13	Did you make estimated tax payments?			<i>If yes, please complete the attached Record of Estimated Tax.</i>
14	Did you prepay your 2020 property taxes in 2019?			<i>If yes, please provide details (qtrs. and amounts paid)</i>
15	Do you want a direct deposit of your return or a direct debit of any tax due?			<i>If yes, please complete the attached Direct Deposit/Debt Verification form.</i>
16	Did you have foreign income or foreign bank accounts?			<i>If yes, please complete the attached FBAR form.</i>
17	Did you receive any amounts from an inheritance?			<i>If yes, please confirm that the cost basis of any assets you received is accurate.</i>
18	NY Return? Will we be filling a New York State Return for you (including non-resident New York State Returns)?			<i>If yes, please complete the attached Supplemental Identification Form.</i>
19	Did you engage in any crypto currency transactions (e.g. Bitcoin)?			
20	Are you a Veteran who was honorably discharged from service?			

2019 TAX YEAR REMINDER CHECKLIST

**PLEASE COMPLETE
AND RETURN**

Your Name(s): _____

Deduction and Credit Items to Provide Us If Applicable *(please checkmark the boxes that apply to you)*

Please also provide all documentation possible.

- | | |
|---|--|
| <input type="checkbox"/> MEDICAL INSURANCE PREMIUMS PAID (IF NOT ALREADY PRE-TAX)
Amount paid \$ _____ | <input type="checkbox"/> REAL ESTATE TAXES PAID
Amount paid \$ _____
2020 paid in 2019 \$ _____ |
| <input type="checkbox"/> DOCTOR VISITS PAID (NOT from HSA or FSA)
Amount paid \$ _____ | <input type="checkbox"/> MORTGAGE INTEREST PAID
Amount paid \$ _____ |
| <input type="checkbox"/> PRESCRIPTION EXPENSES (NOT from HSA or FSA)
Amount paid \$ _____ | <input type="checkbox"/> PRIVATE MORTGAGE INSURANCE
Amount paid \$ _____ |
| <input type="checkbox"/> DENTAL & VISION EXPENSES (NOT from HSA or FSA)
Amount paid \$ _____ | <input type="checkbox"/> CASH & CHECK CONTRIBUTIONS
Amount paid \$ _____
<i>(Letter from organization if any single gift exceeds \$250)</i> |
| <input type="checkbox"/> MEDICAL MILES DRIVEN
Number of miles _____ | <input type="checkbox"/> NON CASH CONTRIBUTIONS
Value of donations \$ _____
<i>(Amounts over \$500 require receipts)</i> |
| <input type="checkbox"/> HSA CONTRIBUTIONS
Amount made \$ _____ | <input type="checkbox"/> VOLUNTEER EXPENSES & MILEAGE (14 cents per mile)
Number of Miles _____ |
| <input type="checkbox"/> UNREIMBURSED JOB-RELATED EXPENSES (e.g. union dues, safety gear, conferences, etc.)
Amount paid \$ _____ | <input type="checkbox"/> RENT EXPENSE (IF NJ RESIDENT)
Amount paid \$ _____ |
| <input type="checkbox"/> TUITION PAID
Amount paid \$ _____ | <input type="checkbox"/> STUDENT LOAN INTEREST PAID
Amount paid \$ _____ |

2019 TAX YEAR

**PLEASE COMPLETE
AND RETURN**

Your Name(s): _____

RECORD OF ESTIMATED INCOME TAX PAYMENTS MADE

	FEDERAL		STATE	
	Date Paid	Amount Paid	Date Paid	Amount Paid
2018 applied to 2019				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

Any additional payments made or comments related to estimate payments:

DIRECT DEPOSIT/DEBIT VERIFICATION

If you wish to provide Direct Deposit or Direct Debit instructions, please enclose a VOIDED check from the account you wish to use **OR** complete the information below:

- Direct Deposit or Debit of refund or owed Direct Deposit a refund only Direct Debit of owed amount only No Direct Deposit or Direct Debit

Bank Name: _____

Account Number: _____

Account Type (Checking or Savings): _____

Routing Number: _____

2019 TAX YEAR

**PLEASE COMPLETE
AND RETURN**

Foreign Bank Account Report (FBAR)

Complete This Form Only If You Have Foreign Bank Accounts

US Citizens (and US persons) who own or have signatory authority on one or more foreign bank accounts which, at any point during the year, reached a combined balance of over \$10,000 are obliged to file a Foreign Bank Account Report (FBAR) with the US Treasury Department. FBAR is not a tax, but rather a reporting obligation and individuals who qualify must file an FBAR regardless of whether such individual owes US taxes. FBAR, instituted in the 1970s, became more actively enforced post 9/11 given the attention to terrorist financing and failure to comply could result in severe civil and criminal penalties assessed against you.

Please provide us with the information listed below for any foreign bank accounts that you own or have signatory authority on that had a combined balance of over \$10,000 or more at any point during the year. Please list each account individually.

Your Name(s): _____

	Account 1	Account 2
Foreign Bank Name		
Street, City, and Postal Code of Bank Branch		
Country of Bank Branch		
Type of Account (Bank Acct or Securities Acct)		
Account Number		
Highest Balance in \$US During the Calendar Year		

Additional FBAR related notes:

2019 TAX YEAR

Supplemental Identification Form for NY Tax Returns

***Complete this form only if we are filing a New York Income Tax Return for you.
(Including non-resident New York Income Tax Returns)***

Your Name(s): _____

Please provide us with a **photo copy of your Driver's License** or complete this form.

Driver's Name	
Driver's License Number	
Issuing State	
Issuing Date	
Expiration Date	
Document Number*	

*(For NY issued documents only. Not required for non-NY issued documents)

The the State of New York requires a primary taxpayer's or spouse's driver's license or state identification card. Taxpayers must provide the ID number, issuing state, issuing date, and expiration date for all licenses or identification cards. If the taxpayer license/ID is a New York State driver license or non-driver ID, the document number must also be entered. New York State is requiring the information and not providing the information will cause delays.

2019 TAX YEAR

PRIVACY POLICY

Your non-public personal information is collected from various sources:

- Information received from you on tax organizers, worksheets, client questionnaires, applications and other financial documentation you provide;
- Information you provide via personal interviews, telephone conversations, faxes and emails;
- Information about your transactions with the firm;
- Information received about you from consumer reporting agencies (if background or credit checks are conducted on your behalf).

DISCLOSURE/USE

Unless you specifically authorize us to use and disclose your tax return information to generate financial products and services recommendations, your non-public personal information is not disclosed to any person or party, except as required by law or to facilitate filing your tax return.

Upon closing your account, your non-public personal information will not be disclosed to any person or party unless required by law.

SECURITY

Access to your information is restricted in a variety of ways:

- Only to those employees who have a need to know in order to provide products or services to you;
- Physical security, electronic security safeguards and strict procedural measures consistent with federal standards are in place to protect your non-public personal information.

Your privacy is important. Please trust that protecting your information is equally important. Please call if you have any questions.

2019 TAX YEAR

**PLEASE COMPLETE
AND RETURN**

**ENGAGEMENT LETTER FOR
TAX RETURN PREPARATION SERVICES**

This letter is to specify the terms of our engagement with you, to clarify the nature and extent of the services we will provide, and to confirm an understanding of our mutual responsibilities.

Our Services:

- We will prepare your 2019 Federal and State individual income tax returns based upon timely information you submit to us. We will not audit or otherwise independently verify the data you submit, although we may ask you to clarify certain items. As such, the data included in your returns is your representation. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully prior to signing and filing them.**
- We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. If you desire a legal opinion before choosing between alternative tax positions, you should retain legal counsel for this purpose.
- The engagement does not include any services not specifically within the scope of services provided for in this letter. However, under the rules of professional responsibility governing our practice, we may have to provide additional accounting or research services which are incidental to preparing your tax return. Incidental services of this nature will be included with the billing for your tax return. At your request, we would be pleased to consult with you regarding other income tax matters, such as proposed or completed transactions, income tax projections, and for research in connection with such matters. We will render additional invoices for such additional services at our standard billing rates.

Electronic Filing:

- Your return may be electronically filed with the Internal Revenue Service Center and one or more state authorities through a secured third-party filing service. Electronic filing of your return does not affect your responsibility to review and approve the return before it is submitted. It is your responsibility to timely provide the signed e-file authorization form to us in order for us to timely e-file your return.

Your responsibilities:

- Confirm that you did not have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account. If you do have such an account, you agree to inform us of the balances and earnings in your accounts, as you are required to file Treasury Form FinCEN 114 if your aggregate balance is \$10,000 or greater at any point during the tax year. You may also be required to file form 8938 under certain circumstances. Please bring any foreign financial accounts to our attention, as failure to do so could result in severe civil and criminal penalties to be assessed against you.
- Inform us as to the status of health insurance coverage for your household
- Confirm that any amounts claimed for Education Credits or Earned Income Tax Credits were properly incurred.
- If an extension of time to file is required, any tax due with these returns must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

Our fees:

- Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.
- Individual tax returns start at \$375, dependent tax returns start at \$175.
- Fees for professional services rendered, including but not limited to income tax return preparation and planning, tax research and inquiries, and extension filing assistance, will be billed as incurred. Fees and expenses are due and payable upon presentation of our invoice to you. Our fee for representing you will be based upon time spent, billed at our rates of \$150 per hour for staff accountant time and \$225 per hour for CPA time. If we have not received payment in accordance with the stated terms, we reserve the right to terminate this engagement upon written notification to you.

You may terminate your engagement of our services at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our Professional Standards, or for any other reason. We will notify you in advance of any decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services.

Your returns may be selected for review by the taxing authorities, and in the event adjustments are proposed by the taxing authorities, you may have a right to appeal that conclusion. In the event of such governmental tax examination, we will be available to represent you under a separate engagement letter.

If the foregoing fairly sets forth your understanding for tax return preparation services, please sign the enclosed copy of this letter in the space indicated and return it to our office. In the event you provide us with some of the information necessary to prepare tax returns, either your signing of a tax organizer, or the commencement of our services constitutes your acceptance of the terms of this letter, even if this engagement agreement is not signed.

Thank you for the opportunity to be of service to you.

Anne Skalka & Associates/Alliance Accounting Group



Accepted by: _____ Date: _____

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