Steps to Complete your 2013 Tax Return:

Step 1: Compile all business related income and expenses for 2013. Please list cash expenses on page 6 unless you already gave us ALL cash expense records for the year.

Step 2: Complete the tax organizer.

Step 3: Send copies of W-2s, 1099s, tax organizer, and cash expense records to Abacus CPAs no later than March 21st. They can be mailed to: 1835 E. Republic Rd. Ste. #200 Springfield, MO 65804, faxed to 417-521-6887 or emailed to exprec@abacuscpas.com.

Step 4: Sign 8879 once you receive a phone call and a copy of your return.

ENGAGEMENT LETTER

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2013 federal and requested state income tax returns from information that you will provide to us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We have provided you with an organizer to guide you in gathering the necessary information. Your use of the organizer will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility of the income tax return, and, therefore you should review them before you sign and file them.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. However, should we find any irregularities or unusual items we will bring them to your attention. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. If we discover any errors or omissions on a prior year return we will bring that to your attention.

The filing deadline for the tax return is April 15, 2014. In order to meet this filing deadline, the information needed to complete the return should be received in this office no later than March 21, 2014. If an extension of the time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline of April 15, 2014 may be subject to interest and late payment penalties.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such governmental tax examination, we will be available, upon request, to represent you under a separate engagement letter representation.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. We may require a retainer to be paid when you submit your 2013 data to us. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift, property, local, or school district, please inform us by noting so just below your signature at the end of the returned copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Abacus CPAs, LLC

Accepted By: ____________________________ Print: ________________________________ Date: _____________
Taxpayer Signature

Accepted By: ____________________________ Print: ________________________________ Date: _____________
Spouse Signature

Notes:

____

____

____

You can turn in the organizer and/or tax documents by mail, fax or email to:

1835 E. Republic Rd. Suite #200
Springfield, Missouri 65804

Phone: 417-380-5000
Fax: 417-521-6887

Email: exprec@abacuscpas.com

1835 E. Republic Rd. Ste. #200
Springfield, MO 65804
Phone: 417-380-5000
Fax: 417-521-6887
Email: exprec@abacuscpas.com

INDIVIDUAL TAX ORGANIZER

Taxpayer SSN: ____________________ Spouse SSN: ____________________

Taxpayer Name: ____________________ Spouse Name: ____________________

Occupation: ____________________ Occupation: ____________________

Birth Date: ____________________ Birth Date: ____________________

Phone: ____________________ Spouse Phone: ____________________

Cell Phone: ____________________

Email: ________________________________

Mailing Address: ________________________________ Apt #__________

________________________________ County: ______________

Did you live at this address all of 2013? Yes ☐ No ☐

If no, did you move from one state to a different state? Yes ☐ No ☐

State moved from________ Date left __/__/__ State moved to________ Date arrived __/__/__

What is Your Filing Status? ________________________

Single Married Filing Joint Married Filing Separate Head of Household Qualifying Widow(er) Date of Death:__/__/__

Dependents:

Name	Birth Date	SSN	Relationship	# of Mos. in 2013 Lived with You:	% of Support You Provide:	Full Time College Student?**
					%	Y / N
					%	Y / N
					%	Y / N
					%	Y / N
					%	Y / N
					%	Y / N

**If claiming child due to divorce decree, include a copy of the decree*

***Full time student must be in school for five months in 2013*

Do you want $3 to go to the Presidential Campaign Fund? Yes ☐ No ☐

Does your spouse want $3 to go to the Presidential Campaign Fund? Yes ☐ No ☐

Can the IRS discuss the return with Abacus CPAs? Yes ☐ No ☐

Are either you or your spouse blind? Yes ☐ No ☐

Provide the dates you were a Company Driver and (or) Lease/Owner Operator in 2013:

☐ Company Driver From: __/__/13 To: __/__/13

☐ Lease/Own Operator From: __/__/13 To: __/__/13

Did you or your Spouse receive W-2 income? Yes ☐ No ☐

If yes, how many W-2's did you receive? (Please include copy) ____________________

Did you or your spouse receive Miscellaneous income? (Form 1099-M) Yes ☐ No ☐

If yes, how many 1099M's did you receive? (Please include copy & cash exp) ____________

____

Did you receive income from rental property? (Including your home) Yes ☐ No ☐

If yes, please provide income, expenses, days rented _____, and days personally used ____

____

Did you or your spouse receive Interest Income? Yes ☐ No ☐

If yes, how many form 1099-INT's did you receive? (Please include a copy) ____________

Did you or your spouse receive Dividend Income? Yes ☐ No ☐

If yes, how many form1099-DIV's did you receive? (Please include a copy) ____________

Did you or your spouse sell stocks in 2013? (Include 1099-B) Yes ☐ No ☐

Did you receive Pension, Annuity, and/or Retirement Pay? (Include 1099-R) Yes ☐ No ☐

Did you contribute or withdrawl money from an IRA, SEP or Keogh Plans? Yes ☐ No ☐

Did you or your spouse receive Unemployment Income? (Include1099-G) Yes ☐ No ☐

Did you or your spouse receive Social Security Income? (Include1099-SSA) Yes ☐ No ☐

Did you or your spouse have gambling winnings and/or losses? (Include W-2G) Yes ☐ No ☐

Did you, spouse, or dependents have student loan interest? (Include1098-E) Yes ☐ No ☐

Did either you, spouse, or dependents have school tuition expense? (1098-T) Yes ☐ No ☐

Did you or your spouse pay or receive Alimony? Yes ☐ No ☐

If yes, provide: Paid to:________________________Payee Social Security #___-___-___

Alimony Paid $_________or Alimony Received: $__________

Did you or your spouse receive Investment Income (Partnership, S-Corp, etc.) Yes ☐ No ☐

Do you have a foreign bank account? Yes ☐ No ☐

If yes, is the balance over $10,000? Provide details: _______________________________

Did you or your spouse have Cancellation of Debt? (Include 1099-C) Yes ☐ No ☐

Did any dependents have income greater than $950 or $400 if self-employed? Yes ☐ No ☐

Can Abacus CPAs electronically file your tax return? Yes ☐ No ☐

If not, please state reason_________________________________.

Have you experienced identity theft? Yes ☐ No ☐

If yes, did the IRS give you a PIN Number? List #_______________

Do you pay federal, state or local estimated tax in 2013? Yes ☐ No ☐

	Date Paid	Federal Amt.	State Amt.	City Amt.
1st Qtr				
2nd Qtr				
3rd Qtr				
4th Qtr				

Do you want to have your refund direct deposited into your bank account? Yes ☐ No ☐

If yes, please provide: Bank Name: ____

Routing #_________________ Account #__________________ Circle: Checking OR Savings

If you owe upon the completion of your tax return, would you like the taxes owed taken out of the bank account listed above? Yes ☐ No ☐

If yes, when would you like the money taken out of the bank account? ________________

Do you want some, or all of your refund applied to your 2014 estimated tax? Yes ☐ No ☐

If yes: Apply to1st quarter estimate ☐ Apply all refund ☐ Apply other amount: $_______

If you owe federal and/or state taxes upon the completion of your tax return, would you like to apply for an installment agreement? Monthly Pymt ____ Yes ☐ No ☐

Do either you or your spouse owe outstanding child support or federal debt? Yes ☐ No ☐

If yes, would you like us to prepare an injured spouse form to protect your refund? Party Owing Debt:_____________ Type of Debt:__________ Yes ☐ No ☐

We provide you a copy of you return on a CD, would you prefer us to send to the client portal, email or mail to your address on page one? Email ☐ Mail ☐

Have you received any correspondence from the IRS or state taxing authorities that could affect the preparation of your 2013 tax return? Yes ☐ No ☐

If you have a dependent under 13 years, did you pay for day care in order for you to work or attend school full time? Yes ☐ No ☐

If yes, Paid to: _____________ Social Security Number or TIN: #____________

Amount Paid in 2013 $_______ Address of care: _________________________

Is anyone in your family mentally or physically disabled? List Who: _______ Yes ☐ No ☐

If yes, did you pay for in home health care?

Paid to:__________________________ Amount Paid in 2013 $____________

Were health insurance/long-term care premiums deducted on your settlement? Yes ☐ No ☐

Do you pay for health insurance to an outside party (other than Prime)? Yes ☐ No ☐

If yes, list amounts paid for 2013: $_____________

Do you have the option to have health insurance through your spouse's or dependent's employer? Yes ☐ No ☐

If yes, how many months? _____________

Do you have health insurance for 2014? Yes ☐ No ☐

Did you keep records and receipts to support your per diem, travel, entertainment or gift expenses? Yes ☐ No ☐

Did you pay a down payment towards a semi-truck? Yes ☐ No ☐

If yes, list down payment amount: _____________

Do you own or lease your OTR truck? Own ☐ Lease ☐

Date Purchased: __/__/__ and Purchase Price $____________

DAYS AWAY FROM HOME IN 2013: (List only if you didn't get paid per diem)

	Spouse:	Taxpayer:
Number of Days Away from Home as Company Driver:	___________	___________
Number of Days Away from Home as a Lease Operator:	___________	___________

LIST ONLY OUT OF POCKET EXPENSES NOT PREVIOUSLY SUBMITTED TO ABACUS CPAS:

	Company Driver:	Lease Operator:
Legal/Professional Fees		
Office Supplies/Postage		
Repairs/Maintenance		
Truck & Trailer Washes		
Operating Supplies/Equipment		
Security		
Safety/Weather Gear		
Tolls/Parking		
Licenses and Permits		
Lodging		
Travel- laundry		
Travel- Other		
Cash Fuel		
Oil & Additives		
Co-Driver Pay (not on settlements)		
Scales		
Communication		
Lumpers		
Miscellaneous		

***Keep Your Receipts For Your Records*

PERSONAL VEHICLE USED FOR BUSINESS

Do you use a personal vehicle for business use? Yes ☐ No ☐
If no, please skip this section and go to home office

Vehicle Make: ________________ Date Purchased: __/__/__

You are allowed to take EITHER the mileage rate or actual expenses. Please list mileage and actual expenses below.

Mileage

Business Miles Driven during 2013:____________ Total Miles Driven in 2013:___________

Actual Expenses

Gas ____________ Oil ____________ Tires ____________ Supplies ____________

Insurance ____________ Parking ____________ Taxes ____________

Tags/ Licenses ____________ Interest ____________ Lease Payments ____________

Did you use the vehicle for the business less than 12 months? Yes ☐ No ☐

Do you have another vehicle available for personal purposes? Yes ☐ No ☐

Do you have evidence to support your deduction? Yes ☐ No ☐
If yes, is it written? Yes ☐ No ☐

HOME OFFICE

**MUST be used exclusively for business purposes on a regular basis in connection with your business and for your convenience. If you're self-employed, it must be your principal place of business or you must be able to show that income is actually prodced in the home office. If business use of home relates to daycare, provide total hours of business operation for the year.

Business Activity that uses home office (Example: Trucking)	Total Square Ft. of Home	Square Ft. of Home Office

Expenses Related to Entire Home:

Mortgage Interest: ________________

Real Estate Taxes: ________________

Utilities (Monthy Average): ________________

Property Insurance: ________________

Rent (Monthly): ________________

Other Expenses: ________________

Expenses Relating Directly with Home Office:

Landline Telephone: ________________

Home Office Maintenance: ________________

Other Expenses: ________________

EARNED INCOME CREDIT

Are you a qualifying person of another? Yes ☐ No ☐

Have you ever been disallowed the Earned Income Credit or has it been reduced? Yes ☐ No ☐

If you have a qualifying child and it is not your biological child, why are biological parents not claiming? And what is your relationship with the child? Yes ☐ No ☐

____

ITEMIZED DEDUCTIONS

Did you pay out of pocket for medical expenses and/or prescriptions? Yes ☐ No ☐

If yes, please list how much you paid for the following:

Out of Pocket Doctor Visits $__________________

Prescription Drugs $__________________

Do you own or rent your home? Rent ☐ Own ☐

If you rent your home, how much did you pay in rent monthly?_____________

If yes, how many months did you rent your home? ____________

If you own your home, how much did you pay in mortgage interest and real estate tax?

If yes, please include Mortgage Interest Statements

Mortgage Interest Paid: _________________

Real Estate Taxes Paid: _________________

Did you pay personal property tax? If yes, how much? $ __________ Yes ☐ No ☐

Did you purchase any major items such as automobiles, boats, home improvements? Yes ☐ No ☐

If yes, provide a list of sales tax paid:

____

Did you donate cash to a charity or church? Yes ☐ No ☐

If yes, list how amount given and to what organization:

Please note that you need to have written acknowledgment from any charity or organization that you made individual donations of $250 or more during 2013.

____

Did you donate non-cash items to an organization? (Example: Clothes to Goodwill) Yes ☐ No ☐

If yes, please list and enclose your receipt from the organization.

The receipt must include the organizations name and address, a description of the property donated, the date acquired and how it was acquired, how much you paid for the items, and how much the item was worth when you donated it.

____