



Abacus CPAs, LLC[®]

Better Guidance. Smarter Decisions.

Steps to Complete your 2014 Tax Return:

- Step 1:** Compile all business related income and expenses for 2014. 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 uploaded to your Abacus Access account, mailed to: 1835 E. Republic Rd. Ste. #200 Springfield, MO 65804, faxed to 417-823-0744, 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 2014 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, 2015. 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, 2015. 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, 2015 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 2014 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: 417-823-0744

Email: exprec@abacuscpas.com

INDIVIDUAL TAX ORGANIZER

Taxpayer Name:	_____	Spouse Name:	_____
Taxpayer SSN:	_____	Spouse SSN:	_____
Occupation:	_____	Occupation:	_____
Birth Date:	_____	Birth Date:	_____
Phone:	_____	Spouse Phone:	_____
Cell Phone:	_____		
Email:	_____		
Mailing Address:	_____	Apt #	_____
	_____	County:	_____

Did you live at this address all of 2014? 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? _____ ***If changed, please correct below:*

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

<u>Dependents:</u>	<u>Name</u>	<u>Birth Date</u>	<u>SSN</u>	<u>Relationship</u>	<u># of Mos. in 2014 Lived with You:</u>	<u>% of Support You Provide:</u>	<u>Full Time College Student?*</u>
	_____	_____	_____	_____	_____	____%	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 2014*

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 2014:

Company Driver From: __/__/14
To: __/__/14

Lease/Own Operator From: __/__/14
To: __/__/14

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 form 1099-DIV's did you receive? (Please include a copy) _____

Did you or your spouse sell stocks in 2014? (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? (Include 1099-G) Yes No

Did you or your spouse receive Social Security Income? (Include 1099-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? (Include 1098-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 \$1,000 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 # _____

Did you pay federal, state or local estimated tax in 2014?: Yes No
 If so, please complete the following schedule:

	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 2015 estimated tax? Yes No
 If yes: Apply to 1st 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 your tax return(s) via your own secure online Abacus Access account. Please check the box if you would like your copies mailed to you via United States Postal Service. Do to the increase in online identity theft, we will no longer provide copies via attachment to an email address.

Access
 Mail
 Pickup
 Other

Is anyone in your family mentally or physically disabled? List Who: _____

Have you received any correspondence from the IRS or state taxing authorities that could affect the preparation of your 2014 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 2014 \$ _____ Address of care: _____

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

Yes No

Paid to: _____ Amount Paid in 2014 \$ _____

Were health insurance/long-term care premiums deducted on your settlement?

Yes No

Do you pay for health insurance to an outside party?

Yes No

If yes, list amounts paid for 2014: \$ _____

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 2015?

Yes No

Did you or your spouse make any gift in excess of \$14,000? If yes, please provide the details of the gift.

Yes No

Did you buy or sell your residence or any other real estate? If yes, please provide the details and a copy of the HUD statement.

Yes No

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

DAYS AWAY FROM HOME IN 2014: (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:

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

***Keep Your Receipts For Your Records*

Did you keep records and receipts to support your meals per diem, travel, entertainment or gift expenses?

Yes No

Do you own or lease your OTR truck?

Own Lease

Date Purchased: __/__/__ and Purchase Price \$ _____

Did you pay a down payment or advance lease payment(s) towards the purchase of a semi-truck?

Yes No

If yes, list down payment amount here \$ _____ and provide us a copy of the purchase or lease documents.

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 2014: _____ Total Miles Driven in 2014: _____

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 produced 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

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**Expenses Related to
Entire Home:**

**Expenses Relating Directly
with Home Office:**

Mortgage Interest: _____	Landline Telephone: _____
Real Estate Taxes: _____	Home Office Maintenance: _____
Utilities (Monthly Average): _____	Other Expenses: _____
Property Insurance: _____	
Rent (Monthly): _____	
Other Expenses: _____	

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

If yes, provide a list of sales tax paid:

Did you pay personal property tax? If yes, how much? \$ _____ Yes No

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 2014.

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.