



Abacus CPAs, LLC[®]

Better Guidance. Smarter Decisions.

Steps to Complete your 2016 Tax Return:

- Step 1:** Compile all business related income and expenses for 2016. Please list cash expenses on page 7 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. They can be mailed to: 1835 E. Republic Rd. Ste. #200 Springfield, MO 65804, faxed to 417-823-0744 or emailed to exprec@abacuscpas.com.
- Step 4:** To file your taxes, you must sign 8879 once we have contacted you to let you know the return is completed.

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 2016 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 17, 2017. To ensure your return is filed by the deadline, please have all your information to us by March 21, 2017. 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 17, 2017 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 2016 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,



Accepted By: _____ Print: _____ Date: _____
Taxpayer Signature

Accepted By: _____ Print: _____ Date: _____
Spouse Signature

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

Tax Return Audit Representation

This letter will confirm the arrangements for our services to represent you before Federal taxing authorities in the event of an income tax examination of your 2016 Individual Tax Return.

We will represent you before Federal taxing authorities in the event that you receive correspondence concerning your 2016 tax return in the event that your return is selected for examination. There is no guarantee given to you relative to the outcome of any tax examinations. We will exert our best efforts to obtain a satisfactory settlement of any issues that may arise in the examination.

Services covered include responding to any correspondence received from the IRS concerning your 2016 tax return and handling any IRS audit of your 2016 individual income tax return up to but not including the appeals process. We will provide these services until the billing at our standard rate reaches \$10,000. Services required after the \$10,000 limit is reached will be billed to you at our standard billing rate. We will notify you when the \$10,000 limit has been reached.

Our engagement does not cover any tax deficiency, tax penalty or interest assessments. It does not cover any collection proceedings involving unpaid taxes.

Additionally, our engagement will cover only examinations made by the Civil Division of the respective tax authorities and will not cover any situation where examination is made pursuant to an investigation or examination by the Criminal Division. This agreement covers only your Individual income tax return for the year 2016. Corporate, Estate, Trust or Employer Payroll Returns (such as 941's, 940, etc) are excluded from this agreement.

Our fee for this service is \$150.00. This amount is due and payable upon acceptance of this engagement.

You hereby agree to:

- Cooperate in promptly securing and delivering any relevant documentation as may be necessary.
- Furnish us with such other information and/or affidavits as may be necessary under the circumstances.

If the above correctly sets forth your understanding of the terms and conditions of our engagement, please sign the copy of this letter where indicated.

We appreciate this opportunity to serve you and will make every effort to represent you in a satisfactory manner.

YES! Sign me up

No, thanks

Sincerely,

Abacus CPAs

This letter correctly sets forth the understanding for the IRS Audit representation of:

Signature: _____ Taxpayer Name: _____ Date: _____

2016 INDIVIDUAL TAX ORGANIZER

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

1. Is the Physical Address different than your Mailing Address? If YES, which state? _____
2. Did you live at this address all of 2016? Yes No If no, did you live in a different state? Yes No
 State moved from _____ Date left ___ / ___ / ___ State moved to _____ Date arrived ___ / ___ / ___
3. Are you required to file a local tax return? Yes No If yes, list where: _____
4. What is Your Filing Status? _____
 Single Married Filing Joint Married Filing Separate Head of Household Qualifying Widow(er) Date of Death: ___ / ___ / ___

5. List Dependents:

Name	Birth Date	SSN	Relationship	# of Mos. Lived with You:	% of Support You Provide:	Full Time College Student? **	Disabled?	Received Income? ***

*If claiming child due to divorce decree, include a copy of form 8332

**Full time student must be in school for five months in 2016

***Include W2 for each dependent

6. Do you and/or your spouse want \$3 to go to the Presidential Campaign Fund? Yes No
7. Can the IRS discuss the return with Abacus CPAs? Yes No
8. Are either you or your spouse blind? Yes No
9. Did you or your Spouse receive W-2 income? _____
If yes, how many W2's did you receive? _____ Yes No
10. Did you or your spouse receive Miscellaneous income? Yes No
If yes, how many 1099M's did you receive? _____
11. Did you receive income from rental property? (Including your home) Yes No
If yes, please provide income, expenses, days rented _____, and days personally used _____.
12. 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
13. Did you or your spouse receive Interest Income? Yes No
If yes, how many form 1099-INT's did you receive? _____
14. Did you or your spouse receive Dividend Income? Yes No
If yes, how many form 1099-DIV's did you receive? _____
15. Did you or your spouse sell stocks? Yes No
If yes, how many form 1099-B's did you receive? _____
16. Did you receive Pension, Annuity, and/or Retirement Pay? Yes No
If yes, how many form 1099-R's did you receive? _____
17. Did you contribute or withdraw money from an IRA, SEP, or Keogh Plans? Yes No
18. Did you or your spouse receive Unemployment Income? Yes No
If yes, how many form 1099-G's did you receive? _____
19. Did you or your spouse receive Social Security Income? Yes No
If yes, how many form 1099-SSA's did you receive? _____
20. Did you or your spouse have gambling winnings and/or losses? Yes No
If yes, how many form W-2G's did you receive? _____
21. Did you, your spouse, or dependents pay on student loans? Yes No
If yes, how many form 1098-E's did you receive? _____
22. Did either you, spouse, or dependents pay college tuition? Yes No
If yes, how many form 1098-T's did you receive? _____
23. Did you or your spouse make any gift in excess of \$14,000? If yes, please provide the details of the gift. Yes No

24. **Did you or your spouse pay or receive Alimony?** Yes No
 If yes, provide: Paid to: _____ Payee Social Security # _____
 Recipients' Address: _____
 Alimony Paid \$ _____ or Alimony Received: \$ _____

25. **Did you or your spouse receive Investment Income (Partnership, S-Corp, etc.)** Yes No
 If yes, please include a copy of form K-1.

26. **Do you have a foreign bank account?** Yes No
 If yes, is the balance over \$10,000? Provide details: _____

27. **Did you or your spouse have Cancellation of Debt?** Yes No
 If yes, how many form 1099-C's did you receive? _____

28. **Did you make any energy efficient home improvements in 2016?** Yes No
 If yes, please include receipts.

29. **Can Abacus CPAs electronically file your tax return?** Yes No
 If not, please state reason: _____

30. **Have you experienced identity theft?** Yes No
 If yes, did the IRS give you a PIN? List # _____

31. **Did you pay federal, state or local estimated tax in 2016?:** Yes No
 If yes, please complete the following schedule:

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

32. **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

33. **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? (1-28 days)

34. **Do you want some, or all of your refund applied to your 2017 estimated tax?** Yes No
 If yes: 1st quarter estimate Apply all refund Apply other amount: \$ _____

35. **If you owe, do you want to apply for a monthly payment plan with the IRS?** Yes No
 If yes, we charge an additional \$125 for this form.
 Max monthly payment _____ Day of the month? (1st - 28th) _____
 Do you want the funds taken directly out of a bank account? Yes No
 Do you have a current installment agreement? Yes No

36. Do you want us to prepare an injured spouse form to protect your refund?
 If you or your spouse owe outstanding child support or federal debt

Yes No

Party Owing Debt: _____ Type of Debt: _____

37. 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 USPS. Due to the increase in online identity theft, we will no longer provide copies via attachment to an unsecure email.

Abacus Access
 Mail
 Pickup
 Email

38. Have you received any correspondence from the IRS or state taxing authorities that could affect the preparation of your 2016 tax return?

Yes No

39. If you have a dependent, did you pay for day care or in-home health 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 2016: _____ Address of care: _____

40. Do you or your dependents have health insurance for 2016?

Yes No

Name (List)	Months Covered (List)	Total (\$)	Employee Sponsored? (on W2)	Marketplace Coverage?*(1095-A)	Private Policy?

**If you have Marketplace Coverage, a Form 1095-A is required*

41. Did you receive a health insurance statement? (Form 1095-A, 1098-B, 1098-C)

Yes No

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

Yes No

43. Do you own or lease your OTR truck?

Own Lease

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

44. 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 \$ _____

Please provide us a copy of the purchase or lease documents.

Taxpayer Spouse

45. Number of Days Away from Home as Company Driver: _____

Number of Days Away from Home as a Lease Operator: _____

Provide the dates you were a Company Driver and (or) Lease/Owner Operator in 2016:

Company Driver From: __/__/16

Lease/Own Operator From: __/__/16

To: __/__/16

To: __/__/16

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

Company Driver:

Lease Operator:

	<u>Company Driver:</u>	<u>Lease Operator:</u>
Legal/Professional Fees		
Repairs/Maintenance		
Office Supplies/Postage		
Operating Supplies/Equipment		
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*

PERSONAL VEHICLE USED FOR BUSINESS

46. Do you utilize a personal vehicle for business use? Yes No

If no, please skip this section and go to #47.

You are allowed to take EITHER the mileage rate or actual expenses. Please list mileage and actual expenses below. ***Commuting miles are not deductible.***

Vehicle Make: _____ Date Purchased: __/__/__

Business Miles Driven during 2016: _____ Total Miles Driven in 2016: _____

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

47. Do you have a Home Office? Yes No

If no, please skip this section and go to #47.

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.

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

**Expenses Related to
Entire Home:**

**Expenses Related Directly
with Home Office:**

Mortgage Interest (yearly): _____

Real Estate Taxes (yearly): _____

Utilities (Monthly): _____

Property Insurance (yearly): _____

Rent (monthly): _____

Home Office Maintenance (yearly): _____

Landline Telephone (yearly): _____

Other Expenses (yearly): _____

ITEMIZED DEDUCTIONS

48. **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 \$ _____

49. **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: _____

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

If yes, provide a list of sales tax paid: _____

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

52. **Did you donate cash to a charity or church?** Yes No

If yes, please list and enclose your receipt from the 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 2016.

53. **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.

EARNED INCOME CREDIT

54. Are you a qualifying person of another? Yes No

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

56. If you have a qualifying child and it is not your biological child, why are the biological parents not claiming this child? What is your relationship with the child?

To ensure timely processing please include all tax documents with this organizer.