

2017 Engagement Letter and Tax Organizer Questions

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Your 2017 Engagment Letter MUST be signed and the Tax Organizer Questions should be completed to the best of your ability and returned with your tax documents. If you have any questions, be sure to give us a call or email your questions.

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2017 Engagement Letter for Tax Return Preparation

Dear Client:

We appreciate the opportunity to work with you and to assist and advise you regarding your 2017 income tax return. This engagement letter is designed to confirm the terms and conditions under which we will provide you with tax services. It also outlines the responsibilities for each of us in this process. It is important that you read, sign, and return this engagement letter with your tax documents. Without a signed engagement letter, we will be unable to complete your tax filing.

Tax Preparation:

- We will prepare your federal and state tax return(s) with supporting schedules for the applicable tax year based upon information you provide us.
- You will provide any requested records needed in order to complete the tax return(s) preparation. Original records will be returned upon completion of the tax return(s), however, photocopies or scanned copies will be accepted as long as all pages and both sides of documents are included. We are not responsible for lost, damaged, or stolen records.
- You will provide all information to us no less than 15 days prior to the expected delivery date of the tax return(s). Although we will file a tax extension (Form 4868) for you if your return(s) are not done by the filing deadline, ultimately you may be subject to late filing penalties and interest charges because of the delay.
- We will not audit or otherwise verify your records to discover errors or omissions, should any exist. However, if we find irregularities or unusual items, we will bring them to your attention and/or ask for clarification.
- We will provide bookkeeping assistance necessary to complete the tax preparation at an additional charge.
- You confirm that income and expense items you claim are substantiated by proper records and receipts, and can furnish such documentation in the event of an audit.
- You confirm that the information you provide is accurate and complete to the best of your knowledge.
- You are ultimately responsible for the accuracy of the tax return(s) and should review all documents carefully before signing.

Fees & Payment:

- Tax preparation fees are due at the time the return is complete and must be paid within 15 days of acceptance by the IRS, or by payment arrangement.
- We reserve the right to ask for a retainer to be paid in advance of work done from new clients and any client with whom we have experienced late payment issues.
- We continue to accept MasterCard and Visa payments as a courtesy to our clients. If a payment plan is needed, please ask before we start processing your tax return.
- If you terminate this engagement before completion, you agree to pay a minimum fee of \$25.00, or for actual time and expenses incurred prior to the date of termination, even if the tax return(s) are not completed.
- In the event the client has any past due balances, we reserve the right to cease working on your tax return(s) or providing any other services until the balance has been paid in full or other acceptable payment arrangements have been made.
- Past due balances of more than 30 days are subject to 18% annual interest.
- At anytime after 90 days past due, your account may be sent to collections. You are responsible for any court costs, attorneys' fees, and any costs resulting from collection attempts.
- All preparation fees are invoiced per tax return per tax year.
- Our fees are based on a per form fee with additional fees added based upon the complexity of your tax return(s) and any additional out-of-pocket expenses we may incur.

Important Notices:

- Where tax law is ambiguous or unclear, we will use our best judgment. Unless otherwise instructed by you, we will resolve such questions, when possible, in your favor.
- Penalties can be imposed when taxpayers understate their tax liability.
- If an extension of time is required, any estimated taxes owed must be paid when the extension is filed. Any amounts not paid by the filing deadline are subject to interest and late payment penalties. We are not responsible for any penalties and interest charges you may incur if estimated tax payments are not timely made.
- The IRS does not permit us to discuss your tax return except if authorized by the client by checking a specific box on your tax return. Unless otherwise instructed by you, we will check the box which authorizes the IRS to discuss your tax return with us. Additionally, we may ask you to sign a Form 8821-Tax Information Authorization or Form 2848-Power of Attorney and Declaration of Representative. Signing these forms will insure that we receive any notices you might receive thus insuring

timely responses as needed.

- Your tax return(s) may be selected for audit by tax authorities. We are available to assist you in response to correspondence. However, we reserve the right to invoice for additional time and expenses incurred.
- One printed and one electronic copy of your tax return(s) will be provided to you for your files. Additional copies are available for a \$25 fee. These expenses may apply to additional electronic copies for the time and effort involved in providing this service.
- If you require us to release a copy of your tax return(s) to a 3rd party (e.g. mortgage lender) we will require your permission in writing or via email. Postage and copy fees stated above may be invoiced for this effort (\$25 minimum).
- The IRS recommends that you keep your tax return and documentation for a minimum of three years. We recommend seven years.

Privacy Policy Notice:

It has always been the policy of Bottom Line Accounting to keep all information that we collect from you confidential from all sources. We restrict access to all nonpublic personal information about you to members of our firm who need to know that information to provide services to you. We maintain physical, electronic, and procedural safeguards to guard your nonpublic personal information. We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as instructed by you in writing or as required by law as listed below:

- Requirements to comply with federal, state, or local law.
- Requirements to comply with national, state, or local licensing rules.
- Requirements to disclose information in response to legal subpoenas.
- Items you permit or request us to disclose, as authorized by you in writing.
- Information that you authorize us to disclose by signing this engagement letter to electronically file your tax return.

By signing below you agree that you have read, understand, and accept your obligations and responsibilities stated above, plus you understand our responsibilities and limit of liabilities as explained above. By signing, you also acknowledge receipt of our Privacy Policy. For a joint return, both the taxpayer and spouse must sign (except for a surviving spouse).

We appreciate the opportunity to serve you. If you have any questions, be sure to contact us for further explanation by phone at (910) 424-0004 or by e-mail at NonaFisher@aol.com.

2017 Engagement Accepted by Taxpayer(s):

Taxpayer's Signature

Spouse's Signature

Taxpayer's Printed Name Date

Spouse's Printed Name Date

Accepted by BLA Representative:

BLA Representative Signature Date

BLA Representative Printed Name

2017	1040	US	Miscellaneous Questions
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It is extremely important that we have answers to the following questions as we work to complete your 2017 tax return and insure that we are meeting the IRS Due Diligence requirements for your 2017 tax return.

Please answer as many of the following questions pertaining to your 2017 tax return as possible. If there are questions you are unsure of, we will be happy to assist you with those questions.

PERSONAL INFORMATION

Yes No

On December 31, 2017, were you ___ Married ___ Single?

If you are married and filing separately from your spouse, will they itemize deductions?

If filing Married Filing Separately, please give your spouses full name and social security number as it appears on their Social Security Card:

What is your job title? _____
 Spouse's job title? _____

May we contact you by e-mail?
 Taxpayers preferred e-mail address: _____
 Spouses's preferred e-mail address: _____

Did your address change during the year? If yes, please record new address:

Could you be claimed as a dependent on another person's tax return for 2017?

Did any of the taxpayers or dependents that were on last year's tax return pass away or become legally blind during the year? If yes, explain: _____

DEPENDENTS

Yes No

Were there any changes in dependents? If yes, explain: _____

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- Were any of your unmarried children, who might be claimed as dependents, 19 years of age or older at the end of 2017?
- Did any of your children under age 19 or who were full-time students under age 24 at the end of 2017 have a total investment income in excess of \$350
- Do you have dependents who must file a tax return?
- If your dependent(s) need to file a tax return, would they like Bottom Line Accounting to prepare their tax return(s)?
- Did you provide over half the support for any other person(s) other than your dependent children during the year? If yes, explain:

- Did you pay for ___ childcare or ___ adult daycare while you worked or looked for work?
- Did you pay any expenses related to the adoption of a child during the year?
- If you divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?

GENERAL

- | Yes | No | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you have ALL records to substantiate the PERSONAL and/or BUSINESS deductions you are claiming on your 2017 tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | If you have mileage expenses, do you have a written mileage log(s)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you ___ pay or ___ receive alimony in 2017?
Paid to or Received from: _____
Social Security Number: _____
Total Amount Paid or Received: \$ _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you need to file a State Tax Return other than North Carolina for any reason? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you know of any changes to a prior year's tax information which would require an amended tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | Have you been a victim of tax related identity theft? If you received an Identity Theft Pin from the IRS, you will need to provide this information for electronic filing. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay anyone <u>not in business</u> \$2,000 or more in 2017 for ___ housekeeping, ___ babysitting, ___ home health care, ___ yard work, etc.? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, or your spouse, have bank accounts in foreign countries that together had a balance of over \$10,000 at any time in 2017? |

2017	1040	US	Miscellaneous Questions
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Did you, or your spouse, make gifts of over \$14,000 (cash or property) to any individual(s) during 2017?

Was your home rented out or used for business?

Did you incur moving expenses due to a change of employment?

HEALTH CARE COVERAGE

Yes No

Did you, your spouse, and your dependents (that is anyone you claim on your tax return) have healthcare coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid/VA Benefits/Tri-Care) for the full-year?

Did you receive any of the following IRS Documents? ___ Form 1095-A (Health Insurance Marketplace Statement), ___ 1095-B (Health Coverage) or ___ Form 1095-C (Employer Provided Health Insurance Offer and Coverage)

If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: ___ Indian tribe membership, ___ health care sharing ministry membership, ___ religious sect membership, ___ incarceration, ___ general hardship or ___ unable to renew existing coverage? If you received an exemption certificate we will need to see that document.

Did you make any contributions to a Health Savings Account (HSA) or Archer MSA? If you did, you should receive a Form 5498-SA which is needed to prepare your tax return.

Did you receive any distributions from a Health Savings Account (HSA) or Archer MSA? If you did, you should receive a Form 1099-SA which is needed to prepare your tax return.

Did you pay long-term care premiums for yourself or your family?

INCOME

Yes No

Did you, or your spouse, work for an employer and receive a W-2? Please provide final pay stub along with W-2's. There may be deductible items that can only be found on your final pay stub.

Did you, or your spouse, receive unreported tip income of \$20 or more in any month?

Did you, or your spouse, cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

Did you, or your spouse, receive any ___ Social Security Benefits, ___ unemployment benefits, ___ disability income, or ___ VA benefits during the year?

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- Did you, or your spouse, have any foreign income or pay any foreign taxes?
- Did you, or your spouse, receive any ___ awards, ___ prizes, ___ hobby income, ___ gambling or ___ lottery winnings?
- Did you, or your spouse, have any debts cancelled or forgiven? This would be reported to you on a Form 1099-C or Form 1099-A.
- Did you, or your spouse, have any interest or ownership in a ___ partnership, ___ LLC, or ___ S Corporation?
- Did you, or your spouse, own any rental property?
- Did you, or your spouse, run a sole-proprietorship business at any time during 2017?

INTEREST, DIVIDENDS, AND CAPITAL FROM INVESTMENTS

Yes No

- Did you receive ___ interest, ___ dividends, ___ capital gains distributions or did you sell ___ stock or ___ mutual funds in 2017? Please provide all related Form 1099's, these are the Year End Brokerage Statements (ALL pages).

RETIREMENT PLANS

Yes No

- Did you receive a distribution from a retirement plan ___ 401(k), ___ 403(b), ___ IRA, ___ SEP, ___ SIMPLE, ___ Qualified Plan, ___ disability, ___ Military Retirement, you should receive a Form 1099-R which is needed to prepare your tax return.
- If this was a distribution before age 59 1/2, was it due to ___ disability, ___ death, ___ divorce, ___ first-time home purchase, ___ education, ___ medical expenses, ___ unemployment, ___ military service, ___ separation from company (after age 55), or ___ IRS levy?
- If you are age 70 1/2 and have an IRA or other retirement plan, have you taken your Required Minimum Distribution?
- Did you make a contribution to a retirement plan ___ 401(k), ___ 403(b), ___ IRA, ___ SEP, ___ SIMPLE, ___ Qualified Plan, ___ other?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert part or all of your ___ traditional, ___ SEP, or ___ SIMPLE IRA to a Roth IRA in 2017?

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PURCHASES, SALES, AND DEBT

Yes No

Did you start a ___ business or ___ farm, ___ purchase rental or ___ royalty property, or ___ acquire an interest in a ___ partnership, ___ S corporation, ___ trust, or ___ REMIC?

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

Did you buy or sell any stocks, bonds or other investment property in 2017?

Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2018?

Did you ___ purchase, ___ sell, or ___ refinance your principal home or second home, or did you take a ___ home equity loan?

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

Does anyone owe you money which has become uncollectible?

EDUCATION

Yes No

Did you pay any student loan interest during 2017? If yes, you should receive a Form 1098-E for each student loan account. This form(s) will be needed to prepare your tax return.

Did you make any contributions to an education savings or 529 Plan account?

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

Did you, your spouse, or a dependent incur any educational expenses that were required to attend a college, university, or vocational school?

Did you, your spouse, or a dependent receive a Form 1098-T for tuition paid in 2017?

ITEMIZED DEDUCTIONS

Yes No

Did you pay for ___ health care insurance, ___ Medicare, ___ Medicare supplement, or ___ long term care insurance with after-tax dollars?

Did you pay medical bills to include: ___ doctors, ___ dentists, ___ prescriptions, ___ insulin, ___ eyeglasses, ___ contact lenses and solution, ___ medical supplies, ___ hearing aids and batteries, ___ other medically necessary expenses, and ___ home renovations made for medical reasons.

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- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Can you provide documentation for mileage driven for medical purposes? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy a motor vehicle(s) in 2017? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you register and pay property taxes on a motor vehicle(s)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you own and pay property taxes on a ___ home, ___ second home (including ___ motorhome or ___ house boat that qualifies), ___ or other property? |
| <input type="checkbox"/> | <input type="checkbox"/> | Have you made cash contributions to charity? You MUST have receipts. |
| <input type="checkbox"/> | <input type="checkbox"/> | Have you made donations of property (i.e. clothes, furniture, computers, food, household items, etc.) You MUST have receipts. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a ___ casualty loss or ___ stolen property? Generally, losses (after insurance reimbursement) must be more than 10% of your income, unless in a Federally declared disaster area. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you ___ work out of town for part of the year or have ___ job related expenses which were not reimbursed? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use your car on the job (other than going to and from work)? Do you have a mileage log? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect NC State sales and use tax? |

ESTIMATED TAXES

- | | | | |
|--------------------------|--------------------------|----|--|
| | Yes | No | |
| <input type="checkbox"/> | <input type="checkbox"/> | | Did you make estimated Federal or State income tax payments? Please provide proof of amount paid and date paid. |
| <input type="checkbox"/> | <input type="checkbox"/> | | Did you apply an overpayment of 2016 taxes to your 2017 estimated tax (instead of receiving a refund)? |
| <input type="checkbox"/> | <input type="checkbox"/> | | If you have an overpayment of 2017 taxes, do you want the excess applied to your 2018 estimated tax (instead of being refunded)? |
| <input type="checkbox"/> | <input type="checkbox"/> | | Do you expect your 2018 taxable income and withholdings to be substantially different from 2017? |

MISCELLANEOUS

- | | | | |
|--------------------------|--------------------------|----|---|
| | Yes | No | |
| <input type="checkbox"/> | <input type="checkbox"/> | | Do you want to electronically file your tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | | Do you want to allocate \$3 to the Presidential Election Campaign Fund? |

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Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?

May the IRS discuss your tax return with your preparer?

Were you notified or audited by either the Internal Revenue Service or the State taxing agency?

FINANCIAL INSTITUTION

Yes No

Did your bank account information change within the last twelve months?

If you would like to have any 2017 Federal refund deposited directly into your financial account, please supply the updated bank information for your ___ Savings Account or ___ Checking Account:

Name of financial institution: _____

Rounting Number: _____

Account Number: _____

Do you want to use this same financial information for any 2017 State refunds?

Completed by:

Signature: _____

Printed Name: _____ Date: _____

Please review the Client Information and Dependents (if applicable) sections on the following page. Please complete and/or update any information that is missing or needs updating.

Please make sure that you complete the Health Coverage Form for each individual whose name will be listed on the 2017 tax return. This is a very important part of the Due Diligence requirements.

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Bottom Line Accounting
 P.O. Box 40935
 Fayetteville, NC 28309-0935
 Telephone number: (910) 424-0004
 Fax number: (910) 424-1803
 E-mail address:

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2017 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)..... 1=married filing separate and lived with spouse..... Year spouse died, if qualifying widow(er) (2015 or 2016).....		Filing Status 1 = Single 2 = Married filing joint 3 = Married filing separate 4 = Head of household 5 = Qualifying widow(er)
Taxpayer	First name and initial.....		
	Last name.....		
	Title/suffix.....		
	Social security number.....		
	Occupation.....		
	Date of birth (m/d/y).....		
	Date of death (m/d/y).....		
Spouse	1=blind.....		
	First name and initial.....		
	Last name.....		
	Title/suffix.....		
	Social security number.....		
	Occupation.....		
	Date of birth (m/d/y).....		
Date of death (m/d/y).....			
Address	1=blind.....		
	In care of.....		
	Street address.....		
	Apartment number.....		
	City.....		
Foreign Address	State.....		
	ZIP code.....		
	Region.....		
	Postal code.....		
	Country.....		

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Client Information (continued)

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Please add, change or delete information for 2017.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Spouse Contact Information	Home phone.....		
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
Taxpayer Authentication	Driver's license no.....		
	Driver's license state.....		
	Expiration date (m/d/y).....		
	Issue date (m/d/y).....		
	Theft protection PIN.....		
Spouse Authentication	Driver's license no.....		
	Driver's license state.....		
	Expiration date (m/d/y).....		
	Issue date (m/d/y).....		
	Theft protection PIN.....		

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Dependents

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Please add, change or delete information for 2017.

DEPENDENTS

		Dependent	Dependent	<p>Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household only, not a dependent 5 = Earned income credit only, not a dependent</p> <p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> School records or statement Landlord or property management statement Health care provider statement Medical records Child care provider records Placement agency statement Social service records or statement Place of worship statement Indian tribe office statement Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> Doctor statement Other health care provider statement Social services agency or program statement
First name				
Last name				
Title/suffix				
Date of birth (m/d/y)				
Date of death				
Date of adoption				
Social security number				
Relationship				
Months lived at home				
Type of dependent (see table)				
Earned income credit (see table)				
Claimed by: 1=taxpayer, 2=spouse				
First name				
Last name				
Title/suffix				
Date of birth (m/d/y)				
Date of death				
Date of adoption				
Social security number				
Relationship				
Months lived at home				
Type of dependent (see table)				
Earned income credit (see table)				
Claimed by: 1=taxpayer, 2=spouse				
First name				
Last name				
Title/suffix				
Date of birth (m/d/y)				
Date of death				
Date of adoption				
Social security number				
Relationship				
Months lived at home				
Type of dependent (see table)				
Earned income credit (see table)				
Claimed by: 1=taxpayer, 2=spouse				
First name				
Last name				
Title/suffix				
Date of birth (m/d/y)				
Date of death				
Date of adoption				
Social security number				
Relationship				
Months lived at home				
Type of dependent (see table)				
Earned income credit (see table)				
Claimed by: 1=taxpayer, 2=spouse				

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Health Coverage Form

39.1

Please do not complete this information if coverage is indicated on Form 1095-A, 1095-B or 1095-C. Attach the document with this organizer if you have it.

GENERAL INFORMATION

1=entire household covered for all months, 2=no months. Date married (if in current year).

COVERED INDIVIDUAL (#1)

Form for Covered Individual #1 with fields for name, ID number, and months of coverage (November-December 2016).

COVERED INDIVIDUAL (#2)

Form for Covered Individual #2 with fields for name, ID number, and months of coverage (November-December 2016).

COVERED INDIVIDUAL (#3)

Form for Covered Individual #3 with fields for name, ID number, and months of coverage (November-December 2016).

COVERED INDIVIDUAL (#4)

Form for Covered Individual #4 with fields for name, ID number, and months of coverage (November-December 2016).