

Instructions to Taxpayers:

Please read the following engagement letter, and contact me with any questions. Be sure to sign and date the form. I must have a signed copy of this letter before I can prepare your return. Please forward the form to me with your tax information. Thank you!

TAX ENGAGEMENT LETTER FOR INDIVIDUALS

From:

Print full name & spouse name, if applicable

TO: Gina L. Gwozdz, CPA

I have engaged you to prepare my income tax returns, including federal, state, local and school district as applicable for the year ended December 31, _____, except as marked. In that respect, I state that, to the best of my knowledge and belief:

- I understand that it is my responsibility to provide all the information necessary to complete the returns. I will retain for five years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my returns.
- I understand that you will not audit or otherwise verify any information, and that you may require clarification or additional information.
- I have provided true, correct, and complete information regarding my income as listed on the attached Forms W-2, 1099 and/or attached written summaries. I have included all income received during the year, including unemployment compensation, sales of property, withdrawals from investments, jury duty pay, lottery winnings, etc.
- I have provided true, correct, and complete information regarding amounts I have provided to you to claim as tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts. I have fully documented all business travel and entertainment deductions and have maintained logbooks to support the business use percentage of automobiles, cellular phones, and other business assets.
- I have no foreign financial accounts, trusts, or businesses, except as indicated in the information I have provided to you.
- I have not employed any household help that would be subject to payroll taxes except as reported.
- I do not wish to designate a portion of my taxes to support the Presidential Election Campaign Fund or any state fund, unless I have specifically stated so in the attached documents.
- I have provided you with an accurate total of out-of-state purchases made during the year(s) on which I paid no sales tax, including purchases from catalogs, by telephone, and via the internet.
- I will contact you immediately if I receive any letters from the IRS or other taxing authorities concerning these tax returns.
- I understand that penalties may be imposed on returns that are late, underpaid, or incorrect.
- I will contact you immediately if I discover additional information that will change my tax returns. I understand additional charges may apply.
- I understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law and other supportable positions, you will use your professional judgment in resolving the issues. I understand that you are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.
- I understand that the fee for your services is due when I provide you this information to complete my return(s). I understand that if I am not completely satisfied with your service, I should inform you of the problem and state the fee that reflects my level of satisfaction and you will refund the difference. I understand that your liability for this engagement, regardless of how it arises, shall be limited to the net fees I pay.
- I understand that I will be charged an additional fee if you assist me or represent me in a tax examination or inquiry including responding to letters from taxing authorities. I understand that, in the event of preparer error, I am responsible only for any additional tax that may be due.

Privacy Policy

It has always been the policy of Gina L. Gwozdz, CPA to keep all information that I collect from you confidential from all sources. I 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. I do collect nonpublic personal information about you from the following sources:

- Information I receive from you on tax preparation organizer, worksheets, Federal and State tax reporting forms, and from other documents I use in tax preparation or other financial and related services.
- Information about your transactions with me, my affiliates, and others.
- Information I may receive from outside agencies such as banks and brokerage houses.

I do not disclose any nonpublic personal information about my clients or former clients, except as permitted, required, or approved by you in writing 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, when applicable.
- Information that you authorize us to disclose by signing this engagement letter, which discloses that you are our client, without disclosure of financial or other personal information.

I have read the above engagement letter and privacy policy. I understand my responsibilities and the limit of your liability with regard to income tax preparation. If there are other tax returns that I expect you to prepare, such as tax returns for my children, or other services, such as financial, tax or business planning, I will note them at the end of this letter.

Accepted by:

Taxpayer Signature

Date

Name (print) _____

Spouse Signature

Date

Name (print) _____

Other Services to be Performed (returns for children, financial planning, tax planning, business services, investment services, etc.):

CLIENT NAME(S): _____

Client Use Agreement

GINA L GWOZDZ, CPA

P.O. Box 32244, Amarillo, TX 79120

(806) 553-0829 Fax: (206) 203-0468 HelpMe@GLGcpa.com www.GLGcpa.com

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the preparation and filing of your tax return. In addition to tax preparation services, this firm is in the business of providing year-round financial planning, business planning, and tax planning services through Business Planning Group. These services cannot be provided without your consent.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year. You may terminate this consent at any time by providing a written request for termination.

Duration of Consent (optional): _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

Please initial all that apply:

I authorize Gina L. Gwozdz, CPA, and Business Planning Group, to use my income tax return and all related income tax information for the purpose of calculating estimated income taxes payable and such other tax, insurance, financial planning, and investment assistance as I may request now or in the future.

I authorize Gina L. Gwozdz, CPA, to use my name and address, including releasing it to a printer or third-party mailhouse, for the purpose of facilitating Gina L. Gwozdz, CPA, mailings, such as calendars and newsletters.

I authorize Gina L. Gwozdz, CPA, to use the following email address for the purpose of sending digital copies of mailings: _____

(please provide a current email address)

Taxpayer Signature

Date

Name (print)

Spouse Signature

Date

Name (print)

Client Organizer

GINA L. GWOZDZ, CPA

P.O. Box 32244, Amarillo, TX 79120
 (806) 553-0829 Fax: (206) 203-0468 HelpMe@GLGcpa.com www.GLGcpa.com

Name: _____

You may use this organizer to gather tax information for this year's filing season. You may send materials via fax or email as a convenient way to forward your information in less time. See my website for email instructions: <http://www.GLGcpa.com/email.htm>

The following pages contain common income, deductions, expenses, and credits. The information required by this form, as it applies to you, will help us evaluate your tax situation and concentrate our efforts in preparing a complete return. Do not copy information printed plainly on W-2's, 1099's, and other tax reporting statements.

Please read the organizer carefully. Complete only the sections that apply. If you need more space, please copy pages or attach a separate sheet. When done, send via mail, email, or fax along with copies of your tax statements, W-2's, and 1099's.

Please complete the following checklist. If you have included more than one of any item, please indicate the quantity in the box provided. Copies of documents are sufficient. We do not need your originals.

	Copy of previous year's tax return (if not prepared by Gina L. Gwozdz, CPA)
	Forms(s) W-2 received from all employers
	Form(s) 1099-INT/1099-DIV/1099 Misc/1099-R/1099-G for reporting interest/dividends/independent contractor income/pension income, IRA distributions, and certain life insurance policies
	Tax reporting statements from brokerage firms, custodian, or mutual fund company, Form(s) 1099-B or other documents used in reporting sales/purchases or stocks, mutual funds or other assets.
	Form(s) SSA-1099 or RRB-1099 for Social Security or Railroad Retirement benefits
	Form(s) 1098 for reporting mortgage interest and points paid
	Schedule K-1 for reporting partnership, estate, and trust income and deductions
	Any IRS letters or other information and statements you have questions about
	Detailed profit and loss statement for Schedule C-sole proprietorships or rental property
	Statement(s) of unemployment benefits or alimony amounts
	Statement(s) of gambling winnings, prizes, awards, jury-duty pay, or hobby income
	HUD-1 statement, if you bought/sold/refinanced your home
	Form(s) 1099-A and/or 1099-C related to cancellation of debt, foreclosure, etc.
	Form(s) 1098-T and/or 1098-E and college account statement(s)
	OPTIONAL: Copies of investment/retirement account statements, annuity policies, and or insurance policies for free review.

Personal Information (please note any changes from prior year)

Client Information

Marital Status:

Single Married

Last Name: _____

First Name: _____

Middle initial/Suffix _____

Social Security #: _____

Birth Date: _____

Legally blind:

E-mail address: _____

Address/Phone:

Line 1: _____

Line 2: _____

City: _____

State: _____

Zip: _____

Work Phone: _____

Cell Phone: _____

Home Phone _____

Fax number _____

Spouse Information

Last Name: _____

First Name: _____

Middle initial/Suffix _____

Social Security #: _____

Birth Date: _____

Legally blind:

E-mail address: _____

Work Phone: _____

Cell phone: _____

Fax number _____

Best time & method of contact: _____

Dependents

First Name: _____

Last Name: _____

Middle initial/Suffix _____

Social Security #: _____

Birth Date: _____

Relationship:

Son Daughter Other _____

First Name: _____

Last Name: _____

Middle initial/Suffix _____

Social Security #: _____

Birth Date: _____

Relationship:

Son Daughter Other _____

First Name: _____

Last Name: _____

Middle initial/Suffix _____

Social Security #: _____

Birth Date: _____

Relationship:

Son Daughter Other _____

First Name: _____

Last Name: _____

Middle initial/Suffix _____

Social Security #: _____

Birth Date: _____

Relationship:

Son Daughter Other _____

Personal Information (cont.)

Resident taxing city: _____

Resident School District: _____

Resident County: _____

Work city: Taxpayer _____ Spouse _____

Work county: Taxpayer _____ Spouse _____

Moved during year? No Yes (Please send copy of HUD-1 or other closing statement, if applicable.)

	Old Home	New Home
Location		
Date Moved Out/In		

Was your move job-related and did you have unreimbursed moving expenses? If so, how much?

No Yes: _____

If your tax return results in a refund, would you like it deposited into your bank account? This will allow you to receive your refund faster, and there is no additional charge.

Type of Account: Checking Savings

Bank Routing # (1st set of numbers on bottom of check): _____

Bank Account # (2nd set of numbers on bottom of check): _____

Name of Bank _____

Have you recently been involved in foreclosure or debt forgiveness or expect to be in the future?

No Yes

Estimated Tax Payments

Enter the amount and date paid of checks written and mailed. Please double-check. Cancelled checks are the best record of estimated payments. Neither I nor the IRS are responsible for errors by taxpayers.

Be sure that amounts paid for the prior year's taxes are not included. List prior year credit carry-forwards, if any, on the first row.

Quarter paid/ Due Date	Date Paid	Federal Taxes	State Taxes	City Taxes: City _____
Prior Year credits				
1st Quarter 4/15				
2nd Quarter 6/15				
3rd Quarter 9/15				
4th Quarter 1/15				

Adjustments, Credits, & Deductions

	Client	Spouse
Alimony paid		
Alimony received		
Retirement account contribution Type of account contributed to: _____		
Self-employed health insurance		
Teacher classroom expenses		
Amount spent for energy efficient improvements (exclude installation costs for insulation, windows, and doors). You must provide the certificate and save all receipts.		
Real estate taxes paid on home and/or other property (include any Forms 1098).		
Personal Property paid based on value (e.g. license tax based on value)		
Sales tax paid on the purchase of a car, truck, motorcycle or motor home.		
Home mortgage interest paid (include all 1098 statements)		
Home mortgage points paid (include all 1098 statements)		
<p>NOTE: You <u>must</u> have written proof of any charitable contributions. Bank records (cancelled check) may support donations under \$250. Donations over \$250 require a letter from the donee showing the name of the donee, the date of the contribution, the amount of the contribution, and proper IRS language. You must have written records (e.g. mileage log) documenting any miles driven for charity work.</p>		
Charitable cash/check contributions made		
Charitable noncash contributions*		
<p>*NOTE: If property worth more than \$500 was donated during the year, please provide the information listed below on another sheet of paper:</p> <ul style="list-style-type: none"> • Name and address of recipient organization. • Description of property. • Date of donation. • Date property acquired. • How property was acquired? (Purchase, gift, other) • Cost of property. (If acquired by gift, the donors' cost) • Fair market value of property at the time of donation. • Method used to determine fair market value (appraisal, garage sale) <p>Noncash gifts valued at more than \$5,000 require special paperwork.</p>		
Number of miles driven for charitable service 1/1 – 6/30		
Number of miles driven for charitable service 7/1 – 12/31		
Previous year's tax preparation fees		
Out-of-state purchases on which no sales tax was collected		

Child Care Costs

Child	Expenses Incurred While You/Spouse Worked	Child Care Provided by Employer	Name & Address of Care Provider	Social Security # OR EIN of Provider

Education Costs

Please include a copy of the student's Form 1098-T and/or 1098-E and an account statement from the institution.

Student	College	Year Started College	Tuition Paid (directly or by loan)	Course Books/Materials Paid (directly or by loan)	Student Loan Interest Paid

Dependent Student Works: full-time part-time **Check to see if the student needs to file a return.**

Unreimbursed Job-Related Expenses (Form 2106; Not self-employed)

NOTE: It is always better to arrange for an accountable reimbursement plan with your employer.

	Client	Spouse
Mileage:		
Month/year vehicle was purchased		
Make and year of vehicle		
Total miles driven 1/1 – 6/30 (business + personal):		
Total miles driven 7/1 – 12/31 (business + personal):		
Total business miles driven 1/1- 6/30 (No commuting!)		
Total business miles driven 7/1 -12/31 (No commuting!)		
Parking fees, tolls, and transportation (e.g. by train or bus)		
NOTE: You must maintain written records (e.g. mileage log) documenting any miles driven for your work. The IRS will not allow a deduction for undocumented mileage.		
Travel expense while away from home overnight (lodging, airplane, car rental, etc.) Do not include meals and entertainment.		
Total meals & entertainment		
Union dues:		
Professional memberships:		
Supplies purchased:		
Trade publications, books, and periodicals:		
Continuing education, classes, seminars, etc. :		
Uniforms required by employer and not suitable for ordinary wear or required protective clothing (e.g. stoles, hard hats, safety shoes)		

Self-Employed Business Expenses (Schedule C) Worksheet

Use a separate worksheet for each business owned/operated.

Name & type of business: _____

Owned/Operated by: Client Spouse

Income & Expenses

Income: Total sales, fees or honoraria in exchange for services or goods (Please explain if this figure includes amount(s) shown on Form(s) 1099-MISC.)	
Expenses: (NOTE: Expenses must be <i>ordinary</i> and <i>necessary</i> for your business to be deductible.)	
Advertising:	
Legal & professional expenses:	
Office supplies purchased:	
Travel (away from home; do not include meals & entertainment):	
Total meals & entertainment (List total ; only 50% is allowed as a deduction.):	
Equipment:	
Continuing education, classes, seminars, etc. : (Travel as a form of education is not allowed.)	
Professional memberships:	
Mileage	
Month/year vehicle was purchased:	
Make and year of vehicle:	
Total miles driven for year (business + personal):	
Odometer reading: 1/1:	
Odometer reading: 6/30:	
Odometer reading: 12/31:	
Business miles driven 1/1 – 6/30 (Do not include commuting!):	
Business miles driven 7/1 – 12/31 (Do not include commuting!):	
Parking fees, tolls, and transportation (e.g. by train or bus):	
Cost of Goods Sold	
Wholesale cost of beginning inventory, Jan. 1:	
Purchases :	
Withdrawals for personal use & gifts:	
Supplies, shipping, other costs of production:	
Wholesale cost of ending inventory Dec. 31: (Fair market value may be used if it is lower than the wholesale cost.)	
Other (please attach a separate sheet itemizing other expenses):	

Clergy Worksheet for ordained or licensed pastors, ministers, priests and rabbis

Worksheet for: Client Spouse

Income

Weddings, Funerals or Honorariums (Please explain if this figure includes amount(s) shown on Form(s) 1099-MISC.)	
Any flat-rate reimbursements or allowances (e.g. gas allowance), except housing, for which you were NOT required to provide proof of the related expenditures and that are NOT shown on the Form W-2 or Form 1099.	

Housing Allowance Exclusion Worksheet

Total housing/furnishing allowance designated, earned, and received (This amount should not be included in Box 1 of Form W-2.)	
Fair rental value of housing and furniture plus any utilities paid for by the church: (This amount should not be included in Box 1 of Form W-2.)	

Actual Expenses:

Total payments you made in the year for mortgage OR rent on primary residence only	
Total real estate taxes you paid in the year on primary residence. (If not included in mortgage payments.)	
Total house/property or renter's insurance you paid in the year. (If not included in mortgage payments.)	
Total utilities you paid in the year. (gas, electric, water, sewer, septic, cable/dish, internet service, local phone) Exclude personal long distance calls & cell phones.	
Total repairs, maintenance, and improvements on the house you paid for in the year.	
Total outdoor expenses you paid in the year (fertilizer, lawn mower, etc., but NOT lawn mowing service)	
Total you spent on furnishings, appliances and furniture in the year.	
Total you spent on minor purchases. (light bulbs, cleaning supplies, Christmas decorations etc.)	
Other expenses. (list type & amounts)	
TOTAL EXPENSES:	

DO NOT INCLUDE: Labor hired for maintenance or maid service, groceries, personal toiletries, paper products, personal clothing, toys, computer games, VCR or DVD movies, cell phones, and home equity loans not used for housing-related expenses.

Rental Property Worksheet

Use a separate sheet for each rental property. Allocate expenses.

Name/address of property: _____

Owned by: Client Spouse Jointly

If property was purchased or sold, please include the HUD-1 settlement form or other closing statement.

Income from Rent	
Include advance rents in the year made. Do not include security deposits that will be returned to the tenant.	
Expenses	
Advertising	
Cleaning and Maintenance	
Commissions	
Insurance	
Legal and professional fees	
Management fees	
Mortgage interest paid (Please include all Forms 1098-INT.)	
Repairs	
Supplies	
Taxes	
Utilities	
Rental-related mileage: (NOTE: You must keep a detailed mileage log.)	
Month/year vehicle was purchased	
Make and year of vehicle	
Total miles driven for year (rental + business + personal):	
Odometer reading: 1/1:	
Odometer reading: 6/30:	
Odometer reading: 12/31:	
Rental-related miles driven 1/1 – 6/30:	
Rental-related miles driven 7/1 – 12/31:	
Other expenses (please itemize below)	

Medical Expenses			
	Client	Spouse	Dependent(s)
Prescription medications & insulin			
Health insurance premiums: (Note: Do not include employer-paid insurance or insurance paid for by a pre-tax payroll deduction.)			
Insurance premiums for medical care (other than self-employed health insurance)			
Self-employed health insurance			
Medicare B premiums			
Long-term care premiums			
Fees for doctors & dentists			
Fees for hospitals, clinics, etc.			
Lab and x-ray fees			
Medical equipment & supplies (e.g. walkers, handrails, TDD equipment, eyeglasses, contact lenses)			
Medical transportation expenses:			
Miles driven for medical purposes 01/01-06/30			
Miles driven for medical purposes 07/01-12/31			
Other medical transportation costs (e.g. ambulance fees, parking fees, tolls)			
Lodging for medical purposes (up to \$50 per night per person)			
Other medical & dental expenses (please itemize below):			
Reimbursements/Distributions:			
Insurance reimbursement for any expenses listed			
Employer reimbursements for any expenses listed			
Medical Savings Account (MSA) or Health Savings Account (HSA) distributions (Include 1099-MSA or 1099-HSA)			

Sale of Investment Property Worksheet (stocks, bonds, mutual funds, rental property, business property)

Please include all brokerage and other related statements.

Description of property	How Acquired (purchase, inheritance, gift)	Date acquired	Date sold	Sale price	Cost basis

Estimated Income for Next Year

If you expect everything to remain about the same just write the word **“Same”** on the line.

Salary	
Clergy housing allowance (please note if expecting expenses to be less)	
Pension/retirement income	
Social security benefits	
Interest and dividend income	
Other income	

Significant changes expected to occur next year (e.g. child may no longer qualify as a dependent):
