



Till & Butler CPAs, PLLC
 Certified Public Accountants

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CLIENT ENGAGEMENT LETTER

Dear Tax Client:

Thank you for choosing Till & Butler CPAs for planning/preparation of your income tax return(s) for tax year 20____. This letter is to set forth the terms and objectives of the engagement and to clarify the nature and limitations of the services we will provide for you.

We will assist you in tax planning and preparation of your federal and state return(s) for the tax year(s) based on information you provide. It is your responsibility to provide all necessary information related to income and deductions for the tax year. Please respond to our inquiries in a timely manner so that we are able to accurately plan and complete your return(s) before the appropriate due dates. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. We will not verify the information you give us, however, we may ask for additional clarification of some information.

Our fees for these services will be billed on an hourly or per form basis. By engaging us to prepare your return, you agree to pay for services rendered even if you terminate the engagement prior to completion of the return. Schedules are available in our office upon request and may incur a copy fee. Amounts not paid within thirty days from the invoice date will be subject to a late payment charge of 1.0% per month (12% per year). We cannot provide subsequent services if you have an unpaid or delinquent account with us. If, for any reason the account is turned over for collection, an additional 33¹/₃ % will be added to the account to cover collection costs.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations, that may exist; however, we will inform you of any such matters that come to our attention. There may be fraud shortages and other embezzlement shortages that you may feel are material and this engagement will not detect it.

As you know, your returns are subject to examination by taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items and deductions shown on your returns. If an examination occurs, we will represent you if you so desire, however, these additional services are not included in our fee for preparation of your tax returns. It is important for you to know that the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. For individual taxpayers, a substantial understatement is when the understatement for the year exceeds the greater of 10% of the tax required to be shown on the return, or \$5000.00. The penalty for understatement is 20% of the tax underpayment. You should know that IRS audit procedures will usually include questions on bartering transactions and on deductions that require strict documentation, such as travel and entertainment expenses and expenses for business usage of autos, home, and computers. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements of your expenses and deductions. If you have any questions about these issues, please contact us.

If, during our work, we discover information that affects your prior year returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

You should also understand that all reports and workpapers produced by Till & Butler CPAs, PLLC may be examined by someone other than our office during a peer review, quality review, inspection, IRS investigation, or court order without violating client confidentiality statutes.

Again, we appreciate the opportunity to serve you. If you have any questions or need additional information, please contact us.

Sincerely,

Till & Butler CPAs, PLLC

Acceptance by Tax Client:

Printed Name(s) of Taxpayer(s): _____

 Taxpayer's/Authorized Signature

 Spouse's Signature

 Date

 Date

Title, If a Business-_____



Please print this form, take some time to fill it out, and bring it with you when you come to the office. This will save you time and money and help us help you more effectively. As a minimum, we need pages 1, 8 & 9 completed and returned!

2017 Tax Return Organizer / Questionnaire

Taxpayer Name:	Social Security Number:	Occupation:
Address:		
Phone Numbers:	Work:	Home:
Email Address:		Cell:
Spouse Name:	Social Security Number:	Occupation:
Address:		
Phone Numbers:	Work:	Home:
Email Address:		Cell:

Do you wish \$3 to go to the Presidential Election Campaign? (Tax amount not affected) Yes No

Filing Status: Single Married Head of Household Qualifying Widow

Birth Date: Month/Day/Year Taxpayer: ___/___/___ Spouse: ___/___/___

IDENTITY DOCUMENTATION

The IRS now requires us to enter information from documents that verifies your identity. Even though we may know you, and have known you for a number of years, we must input data into our software from documents that you provide. Please provide us, either with a photo copy or original, with at least one of the documents below. These documents are now required due to identity theft issues.

- Drivers License State issued ID card Passport Financial account statement
 Utility billing statement Credit card billing statement

VICTIMS of IDENTITY THEFT

Have you been a victim of identity theft? No Yes Have you notified the IRS? No Yes

If yes, have you received an **Identity Protection Personal Identification Number (IP PIN)** from the IRS? If so, please provide a copy of the letter (IRS notice CP01A) that was provided to you

DEPENDENTS:

Name (First, Initial, Last)	Income Over \$1,900? (Y/N)	Date of Birth	Social Security Number	Relationship	Months Lived in Home



INCOME:

1. Wages and Salaries (Attach W-2's)

Name of Payer	Gross Wages (Withheld)	Soc Sec (withheld)	Medicare (withheld)	Fed Inc Tax (withheld)	St Inc Tax (withheld)

2. Interest Income (Attach 1099's) *(List non-taxable Interest Income as well – identify as non-taxable)*

Name and Address of Payer	Amount	Name and Address of Payer	Amount

3. If you received any interest from a “Seller Financed” mortgage, provide:

Name and Address of Payer	Social Security Number	Amount

4. Dividend Income (Attach 1099's)

Name of Payer	Amount	Name of Payer	Amount

5. Capital Gains and Losses (Attach supporting documentation as needed):

Investment	Date Acquired	Cost or Other Basis	Date Sold	Net Sale Proceeds



6. Other Gains and Losses: (Include details of dispositions of any business/rental/farm assets)

Investment	Date Acquired	Cost/Other Basis	Date Sold	Sale Proceeds

7. Pensions, IRA Distributions, Annuities, and Rollovers

Total Received..... _____

Taxable Amount (Attach all 1099's or other related papers)..... _____

8. Rent/Royalties, Partnerships, S Corporations, Estates, Trusts..... _____

(Attach K-1's for all Partnerships/S Corporations/Fiduciaries)

(Attach separate schedule(s) showing receipts & expenses for each rental property)

9. Unemployment Compensation Received..... _____

10. Social Security Benefits Received (Attach annual statement) _____

11. State/Local Tax Refunds (provide form 1099-G)..... _____

12. Other Income-If Income (or expenses) are related to Clergy services, a Trade, Business and/or Rental, please download the organizer from our web site.

Description	Amount

CREDITS:

Child and Dependent Care:

- Number of Qualifying Individuals (under 19 years of age or 24 of a full time student) _____
- Name, address, and identification number of each provider:

Provider's Social Security or Employer ID #	Business/Provider Name	Address, City Zip	Amount Paid	Name of child -dependent receiving care

If payments were made to an individual, were the services performed in your home? Yes No



If "Yes", have payroll reports been filed? Yes No

Expenses incurred in connection with adoption: Yes No

"Special Needs" child: Yes No

Tuition & Fees paid for higher education (HOPE and Lifetime Learning Credits) _____

Foreign Tax Credits..... _____

Attach detail of type foreign tax, country, and whether "withheld" or paid direct.

2017 Estimated Tax Payments

Federal-Date Paid	Amount	State-Date Paid	Amount
		State	

Other Payments: (Enter Advanced Child Credit Payment Here)

Date	Amount	Date	Amount

Other payments or credits – Check here and attach support documents and explanation.

ITEMIZED DEDUCTIONS:

Medical and Dental	Amount
1. Out of pocket costs for prescription medicines, drugs, insulin, doctors, dentists, nurses, and medical and dental insurance premiums (including Medicare B) paid in 2017 (reduce any insurance reimbursements)	
2. Transportation and lodging incurred to obtain medical care.	
3. Other – hearing aids, eyeglasses, medical devices, etc...	
4.	
5.	

Taxes Paid in 2017	Amount
1. State and local income taxes not listed elsewhere	
2. Real estate taxes not listed elsewhere	
3. Personal property taxes (including owners tax on auto registration)	



Interest Paid in 2017

Amount

1. Home mortgage interest paid to financial institutions	\$
2. Home mortgage interest paid to individuals	\$
Name & Social Security number:	
Address:	
3. Points paid on <input type="checkbox"/> purchase <input type="checkbox"/> refinance (include details)	
4. Investment interest paid	
5. Student loan interest paid	

Automobile Use in Current Year

In order to deduct employee/employer and/or business mileage for auto expenses in a tax return, a log must be kept which details mileage driven for related purposes. This log, or something which keeps track of mileage would be needed to justify the write-off for the expense in the event of an audit.

Car #1

Make	
Model	
Year	
<i>If the vehicle is being used by the owner, please provide the following information:</i>	
Date of Purchase	
Purchase Price	

For Period of Jan 1, 2017 to Dec 31, 2017

Amount

Business Mileage	
Moving Mileage	
Charitable Mileage	
Medical Mileage	
Total Mileage	

Car #2

Make	
Model	
Year	
<i>If the vehicle is being used by the owner, please provide the following information:</i>	
Date of Purchase	
Purchase Price	

For Period of Jan 1, 2017 to Dec 31, 2017

Amount

Business Mileage	
Moving Mileage	
Charitable Mileage	
Medical Mileage	
Total Mileage	

*Commuting mileage must not be added to business mileage.



Contributions: (Written documentation is required for all gifts of \$250 or more – not just cancelled checks)

	Amount
1. Cash – Less than \$2,000 paid to any one organization	
2. Cash - \$2,000 or more to any one organization – show name of organization	

Casualty and Theft Losses – Check here and attach support documents and explanation.

Miscellaneous Deductions:

Employee business expenses – attach details	Amount
Reimbursed	
Not Reimbursed	
Job hunting expenses (list)	
Other Expenses	
Tax Preparation	
Union Dues	
Business Publications	
Professional Dues/Fees	
Safety Deposit Box Rental	
Small Tools used in your trade or business	
Business telephone	
Special Uniforms & Cleaning	
IRA Custodial fees	
Investment Expenses	
Education Expenses (attach details)	
Business Entertainment	
Other Miscellaneous deductions	

Adjustments to Income (if you want us to calculate your maximum possible contribution before we complete your return, please check the Maximize box below):

Adjustments to Income:	Maximize?	Amount
1. Your IRA deduction	<input type="checkbox"/> Yes	
2. Spouse's IRA deduction	<input type="checkbox"/> Yes	
3. Keogh SEP deduction	<input type="checkbox"/> Yes	
3. Penalty for early withdrawal of savings.		
4. Alimony paid – List name and Social Security Number		
5. Self-employed health insurance premiums		



Did anyone in your family receive a scholarship of any kind during 2017?

If yes, please supply details (This includes athletic scholarships.) Yes No

If we have not previously prepared your return(s), please provide a copy of your 2014, 2015, 2016 tax returns.

- **If you have Clergy services, a Trade, Business and/or Rental(s), please download the organizer from our web site and complete the information - <http://www.tillbutlercpa.com/pdforganizer.php>**

Did you settle any notices or settle any tax examinations concerning your prior tax years' returns? Yes No

(If yes, please provide copy of notices, determination letters, settlement reports, etc...)

Did you receive any payments from a pension or profit sharing plan? Yes No

(If yes, provide pertinent information and/or statements from the plan.)

Did you sell your primary residence during 2017? Yes No

If "Yes", provide a copy of the closing statements of the sale and a copy of the closing statement at the time of your purchase, details of any capital improvements you made during the time you owned the property, and any expenses of sale incurred to you. If you have purchased a replacement property indicate cost and date acquired. If you have previously sold a residence, provide a copy of form 2119 from your tax return for the year of sale.

Did you change your state residency during 2017? Yes No

If "Yes", please provide the following:

Previous address:	
Date of Move:	
Distance:	miles
Costs of move:	
(describe)	

If you would like your tax refund (if any) deposited directly into your bank, provide:

Account Type:	Your Account Number:	Bank Routing Number
Checking [] Savings []		

For accuracy, please provide a voided copy of a check from your account.



For the year 2017: (Provide details for any "Yes" response)

Did your principle residence (and second residence, if any) loan(s) exceed the fair market value of the residence? Yes No

Do you have a balance borrowed against a home (equity line of credit) in excess of \$100,000 or total mortgage indebtedness in excess of \$1,000,000? Yes No

Do you exercise any stock options? Yes No

Did you purchase, sell, or own any bonds you paid more or less than the face amount? Yes No

Did you sustain any non-business bad debts? Yes No

Did you or your spouse make any gifts in excess of \$14,000 to any one donee? Yes No

Were you the recipient of, or did you make a "below-market" or "interest-free" loan?. Yes No

Do you have a child under the age of 18 as of December 31, 2017 who has earned an income (interest, dividends, etc...) of more than \$1,000?..... Yes No

Did you lease a car which you used for business purposes? Yes No

If "Yes", provide (1) fair market value or capitalized cost of the car on the 1st day of the lease or rental agreement, (2) term of the lease, (3) number of payments made, (4) number of days the car was leased in during the year, (5) percentage of business use, (6) business or work the car was used in, (7) amount of expenses reported by you to your employer on Form W2.

Information related to the Affordable Care Act:

Were you, your spouse and ALL dependents, if any, covered with appropriate health insurance coverage for EACH MONTH of the year in 2017? Yes, Provider Name(s)- _____

No **If NO, additional information will be needed – See page 9**

State Sales and Use Taxes

If you made purchases remotely (via phone or internet) and the retailer is not charging sales taxes on those purchases. Individuals and businesses must pay the use tax when retailers and facilitators do not collect the tax. While the law is not new, the procedures for collecting are now included on most state tax returns.

In order to comply with the procedures, please complete section A and either section B or C below -

A) State of Residence _____ County of Residence _____ City of Residence _____ N/A

B) I certify that I/we have NO Use taxes due for 2017. If this statement is correct, check this box - Yes

C) If you have Use tax that is due, please provide the following, ONLY for items in which TAX IS DUE, (providing any supporting documentation is recommended) –

1) Amount of General purchases - \$ _____

2) Amount of Food purchases - \$ _____

3) Amount of sales taxes, for any of the above purchases, that were paid to another state - \$ _____

4) If you made a boat or aircraft purchase from out of state, please provide a copy of the invoice.

For more information you can go to - <http://www.dor.state.nc.us/taxes/sales/use.html>



Health Insurance Coverage for taxpayer, spouse and dependents for 2017:

If you have health insurance coverage during the year, your employer or insurance company should provide you with a form 1095 (A, B or C-depending on the provider of the form). Please provide that document to us-see page 8 of this package). If you have not rec'd form 1095, please complete the information below, sign it and return to us.

Mark all boxes for each month the person had qualified health insurance coverage

Taxpayer/Spouse/ Dependent Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FIRST YEAR CLIENTS: Please provide a copy of your last three (3) years of tax returns, both federal and state(s).

Please use this section, or attached additional pages as necessary, if there is additional information and/or supporting documentation, comments or questions.

Prepared by (Taxpayer/Spouse's name): _____

_____/_____/_____/_____ / _____/_____/_____/_____ /
 Taxpayer Signature Date Spouse Signature Date

If you have business, trade, or rental expenses and/or you are clergy (ministers and missionaries), please download our Business, Rental and/or Clergy Organizers from our Web Site at <http://www.tillbutlercpa.com/pdforganizer.php>