Accounting Concepts, INC.
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2021 Individual & Business Tax Return Engagement Letter

Dear Client:
2021 tax time is here. We pray that you and family have been able to stay safe and healthy and we grieve with those of you who have suffered during the past year. To keep our clients and staff safe we are again offering three ways to complete your tax filing with our office.

1. Contactless filing. (See enclosed instructions.)
2. Reduced contact filing. (See enclosed instructions.)
3. Standard Appointment (Please call our office to schedule.)

You will need the amount of Economic Impact Payment that you received in 2021, third payment only to file your return. Please bring notice 1444, a bank statement, or other proof of the amount received. This is especially important if you think that you did not receive the total amount that you are owed.

If you received an **Advanced Child Tax Credit Payment**, we need to know the total amount that you received. We will not be able to complete your return without this information.

There is a $300 charitable contribution deduction per taxpayer for those who do not itemize. This is for cash contributions only, no goods. Please include receipts with your information.

If you have signature authority of **$10,000 or more in a foreign bank account** on any day in 2021 please notify us; you must comply with FBAR (foreign bank account reporting) filing requirements. There is no tax due, but you must file this report to avoid penalties.

Tax fraud is on the rise. To prevent fraud please forward any tax correspondence to our office, even if the amount that they ask for is small. The IRS will never contact you by phone, demand immediate payment, or ask for credit card or bank information.

If you would like a personalized tax organizer, which contains 2020 figures, please email your request to *Taxes@davidewingcpa.com*.

As always, we only prepare your business return after you provide a complete Profit and Loss. Bank statements and other receipts are acceptable; however additional fees will apply.

This letter is to inform and specify the terms of our engagement and to clarify the nature and extent of the services we will provide. 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 requested 2021 Federal and State Income Tax Returns, and Business Income Tax Returns based on provided information.

We will not audit or otherwise verify the data you submit except for some clarifications. Our preparation of your Income Tax Return does not include any procedures designed to cover defalcations and/or other irregularities. We will use professional judgment in resolving questions where tax law is unclear, or where interpretations of the law and other supportable positions or conflicts between the taxing authorities.

It is your responsibility to provide all the information required for preparation of complete and accurate returns. You should retain all the canceled checks, documents, and other data used for basis of the returns for five years. You have the final responsibility for income tax returns and therefore should review them carefully before you sign them.

The law provides various penalties when taxpayers understate their tax liability. In the event of proposed change, we will provide support for the original filing. Provided proposed changes were not due to negligence on our behalf we may charge additional fees for support for and replies to correspondence related to the return.

Our fee for services is based on a standard engagement fee. All invoices are due and payable upon completion of work. If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter and return to my office.

Very truly yours,
David S. Ewing, CPA & Samuel S. Ewing, CPA

Accepted by:

►Print Name: ______________________________ ► Signature: ___________________________________Date: ____________

Instructions for Contactless Filing

1.Send us your information using one of the following methods.

1. Scan and email all documents to taxes@davidewingcpa.com. -This is the preferred method.
   -Documents **MUST** be Adobe PDF files. If you are using a smartphone, please use a scanner app that scans your docs into .pdf files. We are unable to read many other files and we will not be able to download additional programs to accommodate your files.
2. Mail **Copies** of all documents
   -Use UPS, FedEx, USPS Priority mail, or any other service. USPS regular mail is not recommended. -**DO NOT mail originals! Send us copies!**
3. Drop off your return during our normal business hours.
   -8:00-7:00 Mon, Tues, and Thurs 8:00-5:00 Tues, Wed, or 8:00-4:00 on Saturday.
   -If you need to see a tax preparer when you drop off, please schedule an appointment.

2.Write **"Initial Information for 2021 Tax Preparation"** on the subject line.
3.Fill out the enclosed cover sheet, check list, and engagement letter and include them with your information.
4.Try to send all your information at the same time. Please wait until you have everything needed before sending us the information. If additional filing is necessary, there will be an additional charge. We deal with a lot of information. If you send information in multiple emails, it is difficult for us to keep track of everything.
5.We will enter all your information and send you a PDF file of your return. The file will be password protected with the primary taxpayer's social security number (or EIN number for business returns.)
6.After you review the file, we can go over any questions and make necessary changes via a phone call or exchange of emails.
7.Once the return is complete you will need to print, sign, and return us Form 8879, IRS e-file Signature Authorization. We will not be able to file your return until we receive this signed form.
8.You can pay us with a credit card via email, over the phone, or send a check.
9.We will not be sending you a paper copy of your return unless you specifically request it.
10.The IRS should send you an email 1-3 days after your electronic return has been filed and accepted.
11.Please wait at least 6 weeks after your return has been filed before contacting us concerning your refund. You can check the status of your refund at https://www.irs.gov/refunds

Instructions for Reduced-Contact Filing

1. Be prepared to wear a mask while in our office.
2. Follow the above guidelines to send us your information.
3. Call our office and make an appointment to start or finish your return.
4. To finish your return, send all information at least 2 weeks prior to a business appointment or 1 week prior to a personal appointment.
5. Please indicate the day and time of your appointment on the enclosed cover sheet.
6. Personal returns may schedule one appointment to either start or finish a return. Business returns may schedule an appointment to start the return, and then another appointment to complete the return. We are sorry but we are not able to accommodate more than 1 appointment for personal returns.

Instructions for Standard Appointment

1.Be prepared to wear a mask while in our office.
2.Do not show up more than 5 minutes prior to your appointment time. If our waiting room is full you may need to wait in your car.
3.Please only bring those individuals that are essential to the appointment. We love your children, but please keep them safely at home this year.
4.Have all your documents ready. Please bring printed copies of all documents not electronic copies. Please have totals calculated and ready where needed.
5.Fill out the enclosed checklist and Letter of Engagement.

6.If you have (or have had in the previous 5 days) a fever, cough, other symptoms, or have been exposed to Covid-19 please reschedule your appointment.

Coversheet for Personal Returns
Please Fill Out and Include with Forms

Check if Changed

________ **NAME**____

________ **ADDRESS**____

PLEASE CIRCLE PRIMARY EMAIL, WHERE RETURN SHOULD BE SENT

________ **EMAIL (TAXPAYER 1)**____

________ **EMAIL (TAXPAYER 2)**____

________ **DEPENDANTS**____

CIRCLE PREFERRED NUMBER

________ **PHONE (TAXPAYER 1)**____________________**(TAXPAYER 2)**____________________**(OTHER)**_________

________ **BANK ACCOUNT**

(IF Changed) BANK____

ROUTING NUMBER____

ACCOUNT NUMBER____

ACCOUNT TYPE ______**SAVINGS** _____**CHECKING** ____**IRA**

_________**Number of documents Attached**

Check if you received any of these forms and include them with your information.

______ Forms W-2 for wages, salaries, and tips.

______ Forms 1099 for interest, dividends, retirement, miscellaneous income, **unemployment compensation**, nonemployee compensation, Social Security, state or local refunds, gambling winnings, etc.

______Did you receive, sell, exchange, or otherwise dispose of any virtual currency. If yes, please attach details.

______ Form 1099B Brokerage statements showing investment transactions for stocks, bonds, virtual currencies, etc. These tend to come in March so you may need to wait on them before sending us your information.

______ Schedule K-1 from partnerships, S corporations, estates, and trusts (if not prepared by this office.)

_______ Statements supporting educational expenses, deductions or distributions, Forms 1098-T, 1098-E, or 1099-Q.

_______ Form 1095-A if you received a healthcare subsidy (also called Affordable Care Act or Obamacare)

_______Form 5498SA and 1099SA for a Health Savings Account.

_______ Copies of closing statements regarding the sale or purchase of real property. Send HUD statement, 2 columns showing buyer and sellers totals and 1099S

_______Legal papers for adoption, divorce, or separation involving custody of your dependent children.

_______ **Notice 1444 showing the amount of the Economic Impact Payment (EIP) you received.**

_______Letter 6419 stating the amount of Advanced Child Tax Credit that you received. We will not be able to prepare your return without this information. **If you received an ACTC and you do not provide this letter it will delay your tax filing and your refund.**

_______ Six-digit Identity Protection PIN if sent to you by the IRS.

_______ Any tax notices sent to you by the IRS or other taxing authority.

_______ A copy of your income tax return from last year, if not prepared by this office.

_______Proof of childcare expense

_______Statement for foreign bank accounts

_______Receipts for energy efficient home repairs

_______Did you

_______Property tax bills

_______ If you plan to itemize: Form 1098-INT for mortgage interest, Form 1098C for donations of motor vehicles, and statements supporting deductions for mortgage interest, property taxes, and charitable contributions.

List any other information that you have included.

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Any Other Notes

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