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Tax Return Preparation Engagement Letter

Thank you for choosing Kevin E Lewis, EA as your tax professional. We are pleased to have you as a client and look forward to working with you. This letter confirms the terms of our engagement and the nature and extent of the tax services we provide.

We will prepare your federal and state income tax returns for each year for which this service is requested. We depend on you to provide the proper information we need to prepare complete and accurate returns. We do not audit the data you submit, although we may request clarification of the information from you. Organizers and tax worksheets are available on our website to help you avoid overlooking important information. By using them, you will contribute to efficient preparation of your returns and help minimize the cost of our services.

We will use our judgment in resolving questions where the tax law is unclear or where there may be different interpretations of the law, and try to resolve such questions in your favor if there is reasonable justification for such a position. (Unusual positions may be noted on your tax return receipt.) Our work does not include procedures to find irregularities, but we will inform you of any material errors, fraud, or other illegal acts we discover.

Taxing authorities, by regulation, require you to retain information substantiating all items reported on your returns. You should retain your tax return records and returns for a minimum of three (3) years after the filing date. Your returns are subject to review (audit) or you may receive requests for additional information from the tax authorities. If your return is selected, it does not mean there is a problem. In your interest, it is advisable to contact us immediately upon receiving correspondence from the taxing agency. We may be available to assist or represent you if an examination occurs, charging additional fees based on a standard hourly rate then in effect. Audit services are not a part of this engagement. If your return is selected for audit, it is important for you to realize that you are solely responsible for providing the documents and other substantiation to the tax authorities.

If there are errors on the returns prepared from the data you provided to us, we cannot be held liable for the payment of the additional tax that would have been properly due on the original returns, or for the interest charged by the taxing agency as you have had use of the money. However, we may be liable for any penalties charged as a result of the incorrect payment of tax when the penalty results from an error in the preparation of the return by us, except in the case of questionable or unusual positions that you have taken in the preparation of your return. In any event, our firm's liabilities will be limited to the amount of fees paid to us for services in the preparation of your return. In the event of a dispute between preparer and taxpayer, we agree to resolve through mediation.

Fees for our services are generally computed according to the "Schedule of Charges" in effect at the time that the return is prepared and are due prior to the filing of your return. We do, however, reserve the right to ask for retainer fees to be paid in advance of any work performed. Payments more than thirty (30) days late are subject to a late fee of 1% per month. If your account is turned over to a collection service, you agree to pay any and all collection costs. Any bookkeeping, audit or other services needed to complete the tax return will be additional cost.

This engagement letter shall remain in force from year to year until canceled by your failure to request the preparation of the income tax returns of a subsequent year, or by written notice from us prior to the end of the tax year for which return preparation is declined. We reserve the right to perform no work unless we have a signed engagement letter in our possession.

Please indicate your agreement to the terms of this letter by signing in the space provided below.

______________________	______________________	__________
Print Name(s)	**Signature**	**Date**

REV. 1/15/2010

2008 | 1040 | US | Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2008, please check the appropriate box and provide additional information if necessary.

YES	NO	
		PERSONAL INFORMATION
☐	☐	Did your marital status change during the year?
☐	☐	Did your address change during the year?
☐	☐	Could you be claimed as a dependent on another person's tax return for 2008?
		DEPENDENTS
☐	☐	Were there any changes in dependents?
☐	☐	Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2008?
☐	☐	Did you have any children under age 19 on January 1, 2009, or full-time students under age 24, with interest and dividend income in excess of $900, or total investment income in excess of $1,800?
		INCOME
☐	☐	Did you receive unreported tip income of $20 or more in any month?
☐	☐	Did you 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 receive any disability income?
☐	☐	Did you have any foreign income or pay any foreign taxes?
		PURCHASES, SALES AND DEBT
☐	☐	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 2008?
☐	☐	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
☐	☐	Did you add energy efficient property to your home in 2008? Energy efficient property specifically refers to solar energy, solar water heating, fuel cell, small wind energy or a geothermal heat pump.
☐	☐	Did you purchase a new hybrid vehicle in 2008?
☐	☐	Did you have any debts cancelled or forgiven?
☐	☐	Did anyone owe you money which had become uncollectible?

2008 | 1040 | US | Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2008, please check the appropriate box and provide additional information if necessary.

YES	NO	
		RETIREMENT PLANS
☐	☐	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
☐	☐	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
☐	☐	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?
		EDUCATION
☐	☐	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
☐	☐	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
		ITEMIZED DEDUCTIONS
☐	☐	Did you incur a loss because of damaged or stolen property?
☐	☐	Did you work out of town for part of the year?
☐	☐	Did you use your car on the job (other than to and from work)?
		ESTIMATED TAXES
☐	☐	Did you apply an overpayment of 2007 taxes to your 2008 estimated tax (instead of being refunded)?
☐	☐	If you have an overpayment of 2008 taxes, do you want the excess applied to your 2009 estimated tax (instead of being refunded)?
☐	☐	Do you expect your 2009 taxable income and withholdings to be different from 2008?
		MISCELLANEOUS
☐	☐	Do you want to electronically file your tax return?
☐	☐	Do you want to allocate $3 to the Presidential Election Campaign Fund?
☐	☐	Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?
☐	☐	May the IRS discuss your tax return with your preparer?
☐	☐	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

2008 | 1040 | US | Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2008, please check the appropriate box and provide additional information if necessary.

YES	NO	MISCELLANEOUS (continued)
☐	☐	Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
☐	☐	Was your home rented out or used for business?
☐	☐	Did you (or someone on your behalf, including your employer) make contributions to a health savings account (HSA) this year? Or, did you receive a HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary?
☐	☐	Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
☐	☐	Did you incur moving expenses due to a change of employment?
☐	☐	Did you engage the services of any household employees?
☐	☐	Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
☐	☐	Did you or your spouse make any gifts to an individual that total more than $12,000, or any gifts to a trust?
☐	☐	Were you or was any of your property located in a federally declared disaster area, such as those affected by the Midwest flooding or Hurricanes Gustav or Ike?

2008	1040	US	Tax Organizer

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Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering new information necessary for the preparation of your 2008 tax returns. Please enter all changed or new information below.

CLIENT INFORMATION

	Taxpayer	Spouse
First name and initial. . . .		
Last name		
Title/suffix.		
Social security number . .		
Occupation.		
Date of birth (m/d/y).		
Date of death (m/d/y). . . .		
1=blind		
Home phone.		
Work phone		
Work extension		
Cell phone		
E-mail address		

Address	In care of	
	Street address.	
	Apartment number . .	
	City.	
	State	
	ZIP code.	

DEPENDENTS

	Dependent No.	Dependent No.
First name		
Last name		
Title/suffix.		
Date of birth (m/d/y).		
Social security number . .		
Relationship.		
Months lived at home. . . .		

	Dependent No.	Dependent No.
First name		
Last name		
Title/suffix.		
Date of birth (m/d/y).		
Social security number . .		
Relationship.		
Months lived at home. . . .		

2008	1040	US	Tax Organizer

Please enter all pertinent 2008 information. If you have attached a government form for an item, check the box and do not enter a 2008 amount.

WAGES, SALARIES AND TIPS

Employer name:

Attach Forms W-2

INTEREST INCOME

Payer name:

Attach Forms 1099-INT

DIVIDEND INCOME

Payer name:

Attach Forms 1099-DIV

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

Attach Forms 1099-R & W-2G

Winnings not reported on W-2G. . . . .
Total gambling losses. . . . .

OTHER GOVERNMENT FORMS - INCOME

- [ ] Form 1099-B - Sales of stock (also include transaction history). . . . . .
- [ ] Form 1099-MISC - Miscellaneous income . . . .
- [ ] Form 1099-S - Sales of real estate (also include closing statements).

Attach Forms 1099

- [ ] Form 1099-G - State tax refunds. . . . . Attach Forms 1099

Taxpayer:

- [ ] Form SSA-1099 - Social security benefits. . . . .
- [ ] Form 1099-G - Unemployment compensation. . . . .

Attach Forms 1099

Spouse:

- [ ] Form SSA-1099 - Social security benefits. . . . .
- [ ] Form 1099-G - Unemployment compensation. . . . .

Attach Forms 1099

MISCELLANEOUS INCOME

Taxpayer: Alimony received . . . .
Spouse: Alimony received. . . . .
Other: ______________________

2008 | 1040 | US | Tax Organizer

RETIREMENT PLAN CONTRIBUTIONS

Taxpayer: Traditional IRA contributions (1=maximum)		
Roth IRA contributions (1=maximum)		
Self-employed health insurance premiums		
Spouse: Traditional IRA contributions (1=maximum)		
Roth IRA contributions (1=maximum)		
Self-employed health insurance premiums		

OTHER GOVERNMENT FORMS - DEDUCTIONS

☐ Form 1098-E - Student loan interest	Attach Forms 1098	
☐ Form 1098-T - Tuition and related expenses		

ADJUSTMENTS TO INCOME

Taxpayer:

Self-employed SEP, SIMPLE, & qualified plan contributions (1=maximum)		
Educator expenses		
Expenses from rental of personal property		
Other adjustments to income:		
Alimony paid - Recipient name & SSN		

Spouse:

Self-employed SEP, SIMPLE, & qualified plan contributions (1=maximum)		
Educator expenses		
Expenses from rental of personal property		
Other adjustments to income:		
Alimony paid - Recipient name & SSN		

MEDICAL AND DENTAL EXPENSES

Prescription medicines and drugs		
Doctors, dentists and nurses		
Hospitals and nursing homes		
Insurance premiums		
Long-term care premiums - taxpayer		
Long-term care premiums - spouse		
Insurance reimbursement		
Out-of-pocket lodging and transportation expenses		
Number of medical miles (1/1/08 - 6/30/08)		
Number of medical miles (7/1/08 - 12/31/08)		
Other:		

TAXES PAID

State income taxes - 1/08 payment on 2007 state estimate		
State income taxes - paid with 2007 state extension		
State income taxes - paid with 2007 state return		
State income taxes - paid for prior years and/or to other states		

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TAXES PAID (continued)

City/local income taxes - 1/08 payment on 2007 city/local estimate		
City/local income taxes - paid with 2007 city/local extension		
City/local income taxes - paid with 2007 city/local return		
State and local sales taxes		
Sales taxes paid on vehicles, boats, and aircraft		
Use taxes paid on 2008 purchases		
Use taxes paid on 2007 state return		
Real estate taxes - principal residence		
Real estate taxes - property held for investment		
Foreign income taxes		

☐ Personal property taxes (including automobile fees in some states) . . . **Attach Tax Notice**

INTEREST PAID

Home mortgage interest and points paid:

☐ ______ **Attach Forms 1098**

☐ ______

Home mortgage interest not on Form 1098 (include name, SSN, & address of payee):

Points not reported on Form 1098:

Mortgage insurance premiums on post 12/31/06 contracts		

Investment interest (interest on margin accounts):

Passive interest		

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Volunteer expenses (out-of-pocket)		
Number of charitable miles		

NONCASH CONTRIBUTIONS

NOTE: No deduction is allowed for contributions of clothing and household items that are not in good used condition or better, in addition, a deduction for any item with minimal monetary value may be denied.

MISCELLANEOUS DEDUCTIONS

Union and professional dues		
Tax return preparation fee		
Safe deposit box rental		
Investment expenses		
Estate tax, section 691(c)		

Unreimbursed employee expenses:

Other: ______

2008 | 1040 | US | Capital Gains & Losses (Schedule D)

If you sold any stocks, bonds, or other investment property in 2008, please list the pertinent information for each sale below or provide a spreadsheet file with this information.
Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity (Box 5)	Description of Property (Box 7)	Date Acquired	Date Sold (Box 1a)	Sales Price (gross or net) (Box 2)	Cost or Basis	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)

2008	1040	US	Additional Information

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.