

KEVIN E. LEWIS EA
908 KUMUKOA ST, HILO, HI 96720
Tel/Fax: (808) 934-0144

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

2009**1040****US****Miscellaneous Questions**

If any of the following items pertain to you or your spouse for 2009, please check the appropriate box and provide additional information if necessary.

YES	NO	PERSONAL INFORMATION
<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did your address change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as a dependent on another person's tax return for 2009?
DEPENDENTS		
<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in dependents?
<input type="checkbox"/>	<input type="checkbox"/>	Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2009?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any children under age 19 or full-time students under age 24 at the end of 2009, with interest and dividend income in excess of \$950, or total investment income in excess of \$1,900?
INCOME		
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive unreported tip income of \$20 or more in any month?
<input type="checkbox"/>	<input type="checkbox"/>	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?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any disability income?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any foreign income or pay any foreign taxes?
PURCHASES, SALES AND DEBT		
<input type="checkbox"/>	<input type="checkbox"/>	Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy or sell any stocks, bonds or other investment property in 2009?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy a main home before May 1, 2010 and you (and your spouse) did not own any other home during the 3-year period ending on the date of purchase?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy a main home after November 6, 2009 and before May 1, 2010, which replaced a main home that you (and your spouse) maintained for 5 consecutive years during the 8-year period before this latest purchase?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase any residential energy-efficient, solar energy, wind energy, geothermal, or fuel cell property or improvements?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase a new motor vehicle in 2009?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase a new alternative motor vehicle (hybrid, advanced lean burn, fuel cell, plug-in)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have any debts cancelled or forgiven?
<input type="checkbox"/>	<input type="checkbox"/>	Did anyone owe you money which had become uncollectible?

2009**1040****US****Miscellaneous Questions (continued)**

If any of the following items pertain to you or your spouse for 2009, please check the appropriate box and provide additional information if necessary.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another retirement plan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA?
<input type="checkbox"/>	<input type="checkbox"/>	EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	ITEMIZED DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2008 taxes to your 2009 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2009 taxes, do you want the excess applied to your 2010 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2010 taxable income and withholdings to be different from 2009?
<input type="checkbox"/>	<input type="checkbox"/>	MISCELLANEOUS
<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?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	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?

2009

1040

US

Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2009, please check the appropriate box and provide additional information if necessary.

YES	NO	MISCELLANEOUS (continued)
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>	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?
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur moving expenses due to a change of employment?
<input type="checkbox"/>	<input type="checkbox"/>	Did you engage the services of any household employees?
<input type="checkbox"/>	<input type="checkbox"/>	Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
<input type="checkbox"/>	<input type="checkbox"/>	Did you or your spouse make any gifts to an individual that total more than \$13,000, or any gifts to a trust?
<input type="checkbox"/>	<input type="checkbox"/>	Were you or was any of your property located in a federally declared disaster area?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a \$250 economic recovery payment in 2009 that was made to social security recipients, railroad retirement recipients and certain veterans?
<input type="checkbox"/>	<input type="checkbox"/>	Did your spouse receive a \$250 economic recovery payment in 2009 that was made to social security recipients, railroad retirement recipients and certain veterans?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a pension or annuity in 2009 for services performed as an employee of the U.S., state or local government from work not covered by social security?
<input type="checkbox"/>	<input type="checkbox"/>	Did your spouse receive a pension or annuity in 2009 for services performed as an employee of the U.S., state or local government from work not covered by social security?
<input type="checkbox"/>	<input type="checkbox"/>	Did you elect to receive COBRA continuation health coverage (35% of premium) between February 17, 2009 and December 31, 2009 as a result of an involuntary termination?
<input type="checkbox"/>	<input type="checkbox"/>	Did your spouse elect to receive COBRA continuation health coverage (35% of premium) between February 17, 2009 and December 31, 2009 as a result of an involuntary termination?

2009	1040	US	Tax Organizer
-------------	-------------	-----------	----------------------

KEVIN E. LEWIS EA
908 KUMUKOA ST.
Hilo, HI 96720
Telephone number: (808) 934-0144
Fax number: (808) 934-0144
E-mail address: hiloagent @ yahoo.com

Tax Return Appointment

Date:
Time:

This tax organizer will assist you in gathering information necessary for the preparation of your tax return. For NEW clients, please enter all pertinent information.

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		

2009 1040 US Tax Organizer

Please enter all pertinent 2009 information. If you have attached a government form for an item, check the box and do not enter a 2009 amount.

WAGES, SALARIES AND TIPS

Employer name:

Form with 5 rows for Employer name input.

Attach Forms W-2

INTEREST INCOME

Payer name:

Form with 5 rows for Payer name input.

Attach Forms 1099-INT

DIVIDEND INCOME

Payer name:

Form with 5 rows for Payer name input.

Attach Forms 1099-DIV

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

Form with 5 rows for Payer name input.

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
Form 1099-MISC - Miscellaneous income
Form 1099-S - Sales of real estate
Form 1099-G - State tax refunds

Attach Forms 1099

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:

Form with 3 rows for Miscellaneous Income input.

2009	1040	US	Tax Organizer
-------------	-------------	-----------	----------------------

RETIREMENT PLAN CONTRIBUTIONS

Taxpayer: Traditional IRA contributions (1=maximum).....

Roth IRA contributions (1=maximum).....

Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)

Spouse: Traditional IRA contributions (1=maximum).....

Roth IRA contributions (1=maximum).....

Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)

OTHER GOVERNMENT FORMS - DEDUCTIONS

Form 1098-E - Student loan interest

Form 1098-T - Tuition and related expenses

Attach Forms 1098	

ADJUSTMENTS TO INCOME

Taxpayer:

Self-employed health insurance premiums.....

Educator expenses.....

Expenses from rental of personal property.....

Other adjustments to income:

Alimony paid - Recipient name & SSN

Spouse:

Self-employed health insurance premiums.....

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

Other: _____

TAXES PAID

State income taxes - 1/09 payment on 2008 state estimate.....

State income taxes - paid with 2008 state extension.....

State income taxes - paid with 2008 state return.....

State income taxes - paid for prior years and/or to other states.....

2009 1040 US Tax Organizer

TAXES PAID (continued)

City/local income taxes - 1/09 payment on 2008 city/local estimate.
City/local income taxes - paid with 2008 city/local extension.
City/local income taxes - paid with 2008 city/local return.
State and local sales taxes (except autos and special items)
Sales taxes paid on vehicles, boats, and aircraft.
Use taxes paid on 2009 purchases
Use taxes paid on 2008 state return
New passenger auto's, light trucks & motorcycles purchased 2/17/09 - 12/31/09
Sales tax on auto's not included above
Sales taxes paid on boats, aircraft, and other special items
Real estate taxes - principal residence.
Real estate taxes - property held for investment
Foreign income taxes
Personal property taxes (including automobile fees in some states)

Table with 2 columns for tax categories and 10 rows for data entry. Includes shaded headers: 'Attach Vehicle/Tax Information' and 'Attach Tax Notice'.

INTEREST PAID

Home mortgage interest and points paid:
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

Table with 2 columns for interest categories and 6 rows for data entry. Includes shaded header: 'Attach Forms 1098'.

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.

Table with 2 columns for cash contribution categories and 3 rows for data entry.

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.

Table with 2 columns for noncash contribution categories and 2 rows for data entry.

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:

Table with 2 columns for miscellaneous deduction categories and 8 rows for data entry.

