

# Interview Checklist for RETURNING Clients for Tax Year 2016

(If you are not filling in the form online, please *use blue or black ink only and print legibly!!!!!!!*)

- Taxpayer
  - Legal Name (first, MI, last): \_\_\_\_\_
  - Address: \_\_\_\_\_ zip: \_\_\_\_\_
  - Occupation: (NOT job title) \_\_\_\_\_
  - Do you want \$3 of your taxes to go to the Presidential Election Campaign Fund? (**Circle one**) Yes/No
- Spouse
  - Legal Name (first, MI, last): \_\_\_\_\_
  - Occupation: (NOT job title) \_\_\_\_\_
  - Do you want \$3 of your taxes to go to the Presidential Election Campaign Fund? (**Circle one**) Yes/No
  
- Taxpayer-Cell phone: \_\_\_\_\_
- Spouse-Cell phone: \_\_\_\_\_
- Taxpayer-Work phone: \_\_\_\_\_
- Spouse-Work phone: \_\_\_\_\_
- Home phone: \_\_\_\_\_
- Email address (this is the email address that will be tied to your Client Portal): \_\_\_\_\_
- Date/Time of Interview/Drop off: \_\_\_\_\_
  
- If **Refund** I/We would like to receive by Automatic Deposit/Paper Check? **Circle one**.
  - Bank Name \_\_\_\_\_
  - Bank Routing Number \_\_\_\_\_
  - Checking or Savings? (**Circle one**)
  - Bank Account # \_\_\_\_\_
- If **Tax Due** Pay by check or automatic debit? (**Circle one**)
  
- Dependent #1 (please **note any changes or additions** for **returning** clients)
  - Name: \_\_\_\_\_
  - Birth Date: \_\_\_\_\_
  - SSN: \_\_\_\_\_
  - # months lived with you: \_\_\_\_\_
  - Relationship: \_\_\_\_\_
- Dependent #2
  - Name: \_\_\_\_\_
  - Birth Date: \_\_\_\_\_
  - SSN: \_\_\_\_\_
  - # months lived with you: \_\_\_\_\_
  - Relationship: \_\_\_\_\_
- If more than two dependents, please write the additional ones on the back of this checklist.
  
- Other important info:
  - Please complete the provided worksheet titled *ACA Requirement to Have Health Insurance*.**
  - Did you refinance a home this year? \_\_\_\_\_ If so, please bring settlement statement and purpose for funds, if cash out.
  - Did you pay or receive Alimony this past year? \_\_\_\_\_ If so, ex-spouse's name and SSN \_\_\_\_\_
  - Resident of what state(s)? \_\_\_\_\_ dates of residency? \_\_\_\_\_
  - Are you someone else's dependent? \_\_\_\_\_

All typed/hand-written information on this checklist is correct to the best of my knowledge.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_



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## ACA Requirement to Have Health Insurance

In March, 2010 President Obama signed the Affordable Care Act. One provision of the Act required that in 2016 all Americans must have qualified health insurance or face a “Shared Responsibility Payment” more commonly known as the Health Care Penalty. In order to remind you of the rules and to protect us both from future IRS liability in the event of an audit, we require all individual taxpayers for Tax Year 2016 to positively affirm the following items related to Health

Care. *Please initial the applicable items and sign the bottom of the affirmation.*

- \_\_\_\_\_ 1. I/We have provided you with all copies of Forms 1095-A, 1095-B, and 1095-C we received.
- \_\_\_\_\_ 2. I/We did not receive all Forms 1095-A because we have alternate government provided qualified health care insurance from Medicare, Medicaid, or Tri-Care that covers all members of our household.
- Please circle all that apply/
- \_\_\_\_\_ 3. I/We had qualified employer-provided health insurance for the entire year for our entire household.
- \_\_\_\_\_ 4. I/We had qualified other health insurance we purchased directly from an agent or insurance company for the entire year which covers our entire household.
- \_\_\_\_\_ 5. I/We did not have qualified health insurance for the entire year. Please provide us with the following information regarding insurance coverage for all members of your household.

Name

Period of Coverage

Insurer

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

In the absence of the completion of items 1-4 above or item 5, and the absence of your providing us with information regarding an exemption from the requirement to provide health insurance we will calculate the penalty and include it with your return.

\_\_\_\_\_  
Taxpayer/Spouse Signature

\_\_\_\_\_  
Date



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## 2016 Form 1040 Income Tax Return Annual Engagement Letter

Date: \_\_\_\_\_ Your Name(s) \_\_\_\_\_

1. This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements.

3. We will only prepare your 2016 Federal and Specific State(s)/Cities: \_\_\_\_\_ Individual Income Tax Form 1040 and the related Federal and **Specific State(s)/Cities** individual Form 1040 income tax return schedules from information you furnish us. If additional years' returns are being requested, please list them here: \_\_\_\_\_. We will not audit, review, compile or otherwise verify the data you submit although we may ask you to clarify some of the information. We are not responsible for returns prepared by other preparers. **If you have taxable activity in a state/city other than that specifically listed you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing us of the applicable states. We will prepare only those state/city returns specifically listed above.**

**4. We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies listed in this letter. Any other required services, forms or other actions on our part require a separate engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) of which you have requested in paragraph 3 above.**

**5. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns.**

6. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for preparation of the return(s) and charged at our regular hourly rate.

7. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this Form 1040.

**8. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax related forms, and penalties may be due, for which we have no responsibility. In the absence of such information being provided we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.**

9. If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. Note: US citizens are required to report worldwide income on their US tax return.

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions for three years from the filing date. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing them authorizing us to e-file them or to mail them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from third parties including, but not limited to, Forms K-1, Forms 1099, Forms 1098, receipts, and similar items. We are required to obtain a copy of Form W-2 before we are allowed to electronically file your return under the rules of IRS Circular 230.

**11. We DO NOT automatically file tax extensions for clients. You must notify us if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We must receive your information by March 21 in order to complete your return in a timely manner and information received after that date may cause your return to be extended and completed after the April 15 due date.** Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended **it does not relieve you from paying any tax due on the due date, or making quarterly estimated tax payments for the current year.** Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

**12. When a self-employed taxpayer reduces taxable income there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and the potential negative effects on future social security benefits for you, your spouse, and any dependents.**

13. We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations that have been enacted or implemented. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

**14. Our fee does not include responding to inquiries or examination by taxing authorities or third parties, for which you will be separately billed for time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter. Please do not respond to or click on any links from emails claiming to be from the IRS—the IRS never initiates correspondence via email and any such emails are attempts to steal your identity.**

15. It is our policy to keep records related to this engagement for three years after which they are destroyed. **However, we do not keep any original client records, they will be returned to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for three years for possible future use, including potential examination by any government or regulatory agencies.**

**16. From time to time various third parties may request that we sign some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification our insurance carriers as well as the state board of accountancy prohibit us from signing any such document and we suggest that you have the third party send IRS Form 4506 to the IRS to obtain such verification.**

17. We appreciate the opportunity to serve you. Please sign and date this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the signed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

Sincerely,

**MER Tax, Accounting, and Consulting**

\_\_\_\_\_ (Your Signature) \_\_\_\_\_ (Date)

\_\_\_\_\_ (Spouse Signature) \_\_\_\_\_ (Date)

I (We) have read the above terms of the engagement letter and agree with the terms of this engagement.