

# NEW Client Information Form for Tax Year 2020

If you are not filling in this form online, please *use blue or black ink only and print legibly.*

## Taxpayer

**Legal** Name (first, MI, last): \_\_\_\_\_  
Address: \_\_\_\_\_ Zip: \_\_\_\_\_  
Occupation: \_\_\_\_\_  
Birth Date: \_\_\_\_\_ SSN: \_\_\_\_\_  
Driver's License State: \_\_\_\_\_ Number: \_\_\_\_\_  
Issued Date: \_\_\_\_\_ Expiration Date: \_\_\_\_\_  
Do you want \$3 of your taxes to go to the Presidential Election Campaign Fund? Yes \_\_\_ No \_\_\_

## Spouse

**Legal** Name (first, MI, last): \_\_\_\_\_  
Field of employment: \_\_\_\_\_  
Birth Date: \_\_\_\_\_ SSN: \_\_\_\_\_  
Driver's License State: \_\_\_\_\_ Number: \_\_\_\_\_  
Issued Date: \_\_\_\_\_ Expiration Date: \_\_\_\_\_  
Do you want \$3 of your taxes to go to the Presidential Election Campaign Fund? Yes \_\_\_ No \_\_\_

Taxpayer Cell phone: \_\_\_\_\_  
Spouse Cell phone: \_\_\_\_\_  
Taxpayer Work phone: \_\_\_\_\_  
Spouse Work phone: \_\_\_\_\_  
Home phone: \_\_\_\_\_  
Email address: \_\_\_\_\_

If **Refund** I/We would like to receive by: Automatic Deposit \_\_\_ or Paper Check \_\_\_

Bank Name: \_\_\_\_\_  
Bank Routing Number: \_\_\_\_\_  
Bank Account Number: \_\_\_\_\_  
Checking \_\_\_ or Savings \_\_\_

If **Tax Due** pay by: Automatic Debit \_\_\_ or Paper Check \_\_\_

## Dependent #1

Name: \_\_\_\_\_  
Birth Date: \_\_\_\_\_  
SSN: \_\_\_\_\_  
# of months lived with you in 2018: \_\_\_\_\_  
Relationship: \_\_\_\_\_

## Dependent #3

Name: \_\_\_\_\_  
Birth Date: \_\_\_\_\_  
SSN: \_\_\_\_\_  
# of months lived with you in 2018: \_\_\_\_\_  
Relationship: \_\_\_\_\_

## Dependent #2

Name: \_\_\_\_\_  
Birth Date: \_\_\_\_\_  
SSN: \_\_\_\_\_  
# of months lived with you in 2018: \_\_\_\_\_  
Relationship: \_\_\_\_\_

## Dependent #4

Name: \_\_\_\_\_  
Birth Date: \_\_\_\_\_  
SSN: \_\_\_\_\_  
# of months lived with you in 2018: \_\_\_\_\_  
Relationship: \_\_\_\_\_

*If you have more than four dependents, please write the additional ones on the back of this form.*

What state(s) are you resident(s) of? \_\_\_\_\_ Dates of residency: \_\_\_\_\_

Did you refinance a home this year? Yes \_\_\_ No \_\_\_

If so, please bring the Closing Disclosure and purpose for funds, if cash out.

Did you pay or receive Alimony this past year? Yes \_\_\_ No \_\_\_

If yes, ex-spouse's **legal** name and SSN and date of divorce: \_\_\_\_\_

I affirm that all typed/hand-written information on this checklist is correct to the best of my knowledge:

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

## 2021 Tax Credit Supporting Information (TY 2020)

### Earned Income Credit

- Filing Status:  
Single  Married Filing Jointly  Married Filing Separately  Head of Household
- Taxpayer full-year citizen or resident? Yes  No
- Spouse full-year citizen or resident? Yes  No
- Taxpayer's Relationship to any claimed children \_\_\_\_\_
- Spouse's Relationship to any claimed children \_\_\_\_\_
- Were the claimed children living in the United States for more than 6 months of the year?  
Yes  No  Comments \_\_\_\_\_
- Did or will any of the claimed children file a joint tax return with their spouse? Yes  No   
If yes, was this tax return filed because the child did not have a separate filing requirement and **only** to claim a refund? Yes  No
- Is anyone else claiming these children for EIC? Who? \_\_\_\_\_

### Child Tax Credit and Additional Child Tax Credit (skip this if no children)

- Did the claimed children live with the taxpayer for over one-half of the year?  
Yes  No  Comments \_\_\_\_\_
- Did you release the claim for exemption to another person?  
Yes  No  To whom? \_\_\_\_\_
- Is there an active Form 8332 or a similar statement in place? Yes  No   
If yes, provide a copy of the Form 8332.

### Other Dependents Credit (skip if no other dependents to claim)

- Qualifying person is your dependent? Yes  No
- Qualifying person is a citizen, national, or resident of the USA? Yes  No
- Qualifying person's gross income (must be less than \$4,150) \$ \_\_\_\_\_

### Education Expenses

- Is the taxpayer claiming the student as a dependent? Yes  No
- If yes, please provide the following documents:
  - Form 1098-T  Tuition & Fees Receipts/Statement
  - Books & Supplies Receipts  Room and Board Receipts
  - Equipment Receipts (computers and software, etc.)

**Head of Household (skip if not filing Head of Household)**

- Was the taxpayer unmarried or considered unmarried on the last day of the tax year?  
Yes  No  Comments \_\_\_\_\_
- Did the claimed children live with the taxpayer for over one-half of the year?  
Yes  No  Comments \_\_\_\_\_
- Taxpayer's Relationship to children \_\_\_\_\_
- Claimed children's income \$ \_\_\_\_\_
- Qualifying relative's gross income (must be less than \$4,150) \$ \_\_\_\_\_
- Please provide the following supporting documentation regarding household costs:  

<u>Amounts you paid:</u>	<u>Total cost:</u>
<input type="checkbox"/> Property taxes	<input type="checkbox"/> Property taxes
<input type="checkbox"/> Mortgage interest	<input type="checkbox"/> Mortgage interest
<input type="checkbox"/> Rent	<input type="checkbox"/> Rent
<input type="checkbox"/> Utilities	<input type="checkbox"/> Utilities
<input type="checkbox"/> Repairs & maintenance	<input type="checkbox"/> Repairs & maintenance
<input type="checkbox"/> Property insurance	<input type="checkbox"/> Property insurance
<input type="checkbox"/> Food eaten in the home	<input type="checkbox"/> Food eaten in the home
<input type="checkbox"/> Other household expenses	<input type="checkbox"/> Other household expenses

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Were any of the above tax credits reduced or disallowed in a prior year? Yes  No

If yes, when? \_\_\_\_\_

Taxpayer signature and date: \_\_\_\_\_



# MER Tax, Accounting, and Consulting

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## 2020 Form 1040 Income Tax Return Annual Engagement Letter

Date: \_\_\_\_\_ Taxpayer Name \_\_\_\_\_

Spouse Name \_\_\_\_\_

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.

### **TAX PREPARER RESPONSIBILITIES**

3. We will only prepare your 2020 Federal and Specific State(s)/Cities: \_\_\_\_\_ Individual Income Tax Form 1040 and the related Federal and **Specific State(s)/Cities** individual 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.**

### **TAXPAYER RESPONSIBILITIES**

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. You acknowledge that you have reported all 2020 income you **received including barter, crypto-currency, consumer-to-consumer activity, cash based revenues and all other income whether received in-person, in-kind, or electronically.**

### **OTHER ITEMS**

11. 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.*

12. **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.

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. 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.

15. **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.**

16. **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 15, 2021 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.

**17. 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 agree to evaluate potential negative effects to Social Security benefits prior to signing your return.**

18. 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 and receive all pertinent documents necessary to prepare the return(s).** 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)

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