

R. E. DUNCAN AND COMPANY

CERTIFIED PUBLIC ACCOUNTANT

2826 Philadelphia Drive

Dayton, OH 45405-1911

(937) 275-3992 Fax (937) 275-3772

Member of Ohio Society of Certified Public Accountants - American Institute of Certified Public Accountants - National Society of Tax Professionals

Client Name: _____

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order 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 your 2021 federal, state and local income tax returns from information which you will furnish to us. Unless otherwise agreed in writing, this engagement does not include tax-planning advice or additional services not identified in this letter, and the returns that we prepare are not intended for use for any other purpose.

We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

To timely file your tax returns, we need all required information no later than April 1, 2022. You may be required to request an extension if we do not receive all required information by the above date. We do not file extensions automatically. If you want us to request an extension, you must notify us in writing no later than April 5, 2021. Please note that an extension is an extension of time to file the return, and not an extension to pay taxes due. We can help you determine the amount to pay with a request for an extension.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. You are certifying that the information you provide to us can be substantiated by appropriate documentation, and that it is true, correct, and complete to the best of your knowledge.

You are responsible for the accuracy of your financial records and the full and accurate disclosure to us of all relevant facts affecting the returns. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will retain copies of the records you supplied to us along with our work papers for a period of 10 years. After 10 years, our work papers and records may be destroyed. All your original records will be returned to you at the end of this engagement. You should keep all original documents, canceled checks, and other data that supports your reported income and deductions in secure storage. These records may be necessary to prove accuracy and completeness of the returns to a taxing authority.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you. We will provide you with a separate engagement letter for such representation, and fees and expenses will be invoiced in accordance with terms of that engagement letter.

Our fee for these services will be based upon a per form basis for the tax returns. Any accounting or bookkeeping services will be based on our billing rate of \$100.00/per hour plus out-of-pocket expenses. All invoices are due and payable upon presentation.

Upon preparation of your returns and return of your records, our engagement will be complete with regards to this matter. However, we will be pleased to assist you with future matters.

We must use our professional judgment in resolving questions where the tax law is unclear or where there may be conflicting interpretations of the law. To avoid penalties, we will explain the possible positions, and we will adopt whatever position you request if it is consistent with relevant tax authority and professional standards.

We may terminate our representation of you if you fail to pay our statements when due; if you insist that we pursue objectives that we consider imprudent, unprofessional, or unethical; or if we feel further representation is not warranted for personal reasons. We may also terminate representation if you are unable to make informed decisions about your tax matters and you have failed to designate an agent with authority to make those decisions. Regardless of the reason for termination, you are obligated to pay for services provided and costs incurred through the date of termination.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

R.E. Duncan & Company, CPA

Accepted By: _____
Client Signature

Date

Accepted By: _____
Client Signature

Date

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Name: _____ Date of Birth _____ SSN _____

Spouse: _____ Date of Birth _____ SSN _____

Address: _____ City/State _____ Zip _____

Email (Taxpayer) _____ (Spouse) _____

Phone (Home) _____ Work _____ Cell Phone _____

Direct Deposit: Yes or No If Yes: Bank Name _____ Checking or Savings (please circle)

Routing # _____ Acct # _____

Dependent _____ Relationship _____ Date of Birth _____ SSN _____

Dependent _____ Relationship _____ Date of Birth _____ SSN _____

How Much did you receive in Stimulus payments in March 2021 (please check your bank statements) _____

How much did you receive in Advance Child Tax credits? _____ Please make sure we have the IRS statement

PLEASE NOTE INCORRECT STIMULUS/ADVANCE PAYMENT AMOUNTS WILL DELAY YOUR REFUND

At any time during 2021, did you receive, sell, send, exchange or otherwise acquire any financial interest in any virtual currency (ie bitcoin, etc)? _____ If so, please provide details

Do you have any Bank accounts (including signature authority on a bank account) or property in another country? _____ If so, please provide details

Did you make any purchase in 2021 that you did not pay sales tax on (internet or catalog purchases) _____
If so, need purchase amounts. If not, YOU MUST CERTIFY TO OHIO THAT THERE IS NO USE TAX DUE

Do you own rental property or run your own business? _____ If so, please fill out applicable worksheets

Please make sure we have the following items, as applicable:

- INCOME: W-2's, 1099-R, 1099-MISC, 1099-SSA, W-2G, 1099-INT, 1099-DIV, 1099-B, 1099-G, Unemployment Benefits, K-1's from Estates, Partnerships, and S-Corps,
- DEDUCTIONS & CREDITS: 1098 (Mortgage Interest), Real Estate Taxes, Charity, Medical Expenses, 1098-T (Tuition Statement), Child Care Provider Information, IRA Contributions, HSA Forms (1099-SA, 5498-SA), Receipts of College Expenses Paid
- **Notice 1444-c – Stimulus payment for 2021 & Letter 6419 -- Advance Child Tax Credit Payments**

PLEASE LET US KNOW OF ANY NOTICES FROM TAXING AGENCIES

- All Clients must give us Driver's License Information.
- If you are claiming HEAD OF HOUSEHOLD Filing Status, please complete the HOH page
- If you can claim the EARNED INCOME CREDIT/CHILD TAX CREDIT/ EDUCATION CREDIT, please complete the Credits page

YOUR TAXES CANNOT BE DONE WITHOUT THIS INFORMATION.
NEW CLIENTS ONLY—WE NEED COPIES OF 2018, 2019 AND 2020 RETURNS

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The State of Ohio now requires Drivers License Information in order to electronically file. Please complete below OR have us make a copy of your Driver's License

Taxpayer Driver's License Information:

License Number: _____

Date Issued: _____

Dates Expires: _____

Issuing State: _____

Spouse Driver's License Information:

License Number: _____

Date Issued: _____

Dates Expires: _____

Issuing State: _____

Dependent Driver's License Information: (If we are preparing a tax return for them)

License Number: _____

Date Issued: _____

Dates Expires: _____

Issuing State: _____

Dependent Driver's License Information: (If we are preparing a tax return for them)

License Number: _____

Date Issued: _____

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Questions for Head of Household Filing Status

If you are claiming Head of Household Filing Status, the IRS has instituted additional documentation requirements for tax preparers. Please complete this form and return to us. Your tax return cannot be completed if this form is not completed.

1. Are you unmarried or considered unmarried (lived apart from spouse for the last 6 months of the year) as of the last day of the year?
2. Did you paid more than half the cost of keeping up a home for the year?
3. Did you have a qualifying child living with you for more than half the year?
4. Do you have the documents to substantiate the above questions?

See Form 886-H-HOH for the documentation allowed by the IRS (Available upon request)

Please retain these items for your files-Do NOT bring them in to us unless you receive a notice from the IRS.

Taxpayer Signature

Print Name

Date

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Questions for Earned Income Credit, Child Tax Credit, and American Opportunity Tax Credit

If you are claiming any of the above Credits, the IRS has instituted additional documentation requirements for tax preparers. Please complete this form and return to us. Your tax return cannot be completed if this form is not completed.

1. How many months did the child live with you?
2. What is the child's relationship to you?
3. Can anyone else claim this child?
4. If the child claimed is not your son or daughter, please explain why the parents are not claiming the child.
5. To show that the child (or children) lived with you, we need at least one of the following documents for each child:
 - School record or statement showing child's name and address
 - Landlord statement that child lives with you
 - Healthcare provider statement showing child's name and address
 - Medical records showing child's name and address
 - Childcare provider records showing child's name and address
 - Placement agency statement
 - Social services records or statements
 - Place of worship statement that the child lives with you
 - Employer statement showing child's name and address
6. Have you ever been denied the any Credits? Please bring in IRS Notice.
7. For the American Opportunity Tax Credit, we need the following information:
 - 1098-T from the college
 - A Statement from the college showing charges and payments made
 - Your records of any payments to the college (cancelled checks or credit card statements)
 - Is the student at least half-time?
 - When did the student start college?

Taxpayer Signature

Print Name

Date

Taxpayer Signature

Print Name

Date