



Benjamin I. Waxenberg, CPA/PFS  
Susan A. Wayntraub, CPA

December 31, 2019

Dear Client,

Enclosed you will find your 2019 income tax preparation kit. In the interest of making tax compliance easier we have assembled a group of documents to assist with your 2019 income tax preparation. The following documents are enclosed / attached:

**To be returned to our office:**

- ✓ Income Tax Preparation Agreement
- ✓ A tax datasheet
- ✓ An appointment request form

**For use in gathering your information:**

- ✓ A checklist to help you gather the necessary documents we will need to prepare your 2019 income taxes.
- ✓ An optional tax organizer (if requested)

***We are requiring signed engagement letters and completed tax datasheets for all tax preparation services. Please complete, sign and submit the enclosed forms to our office via e-mail, mail, fax, or with your tax return information.***

***We prefer to have the information for your tax return submitted in advance for initial data entry.*** We encourage you to submit your information as early as possible. For your security you may upload your documents to our portal. We may then call you with questions or comments regarding the information.

**If you would like an appointment, please fill in your preferred date and time and return to our office as soon as possible.** We will respond by telephone or e-mail to confirm your appointment. Or you may choose to review a draft copy or have a telephone review, whichever is most convenient for you.

We would like to thank all of our clients for giving us the opportunity to serve you. We are looking forward to a great tax season. By getting a jump on some of the administrative details early we hope to make the process smoother for everyone. Please call with any questions concerning the information contained in this letter.

Best Regards,

**Waxenberg Wayntraub, PLLC**

Client Name(s): \_\_\_\_\_

\_\_\_\_\_ **Yes! I would like to schedule my tax appointment now.**

Desired appointment dates and times:

1<sup>st</sup> choice      Date \_\_\_\_\_      Time \_\_\_\_\_

2<sup>nd</sup> choice      Date \_\_\_\_\_      Time \_\_\_\_\_

3<sup>rd</sup> choice      Date \_\_\_\_\_      Time \_\_\_\_\_

Please confirm my appointment - Tel: \_\_\_\_\_

Email: \_\_\_\_\_

In an effort to better serve you, we are asking our clients to let us know if you would like a **Tax Organizer Workbook** to help you with tax preparation. If you have not already received one and would like to use this helpful tool, please complete the lines below and return to our office **ASAP**.

YES! Please e-mail a Tax Organizer Workbook to assist in gathering data for my 2019 income tax preparation. \_\_\_\_\_

My e-mail address is: \_\_\_\_\_

YES! Please mail a printed Tax Organizer Workbook to assist in gathering data for my 2019 income tax preparation. \_\_\_\_\_

No thanks, I do not need a Tax Organizer Workbook. \_\_\_\_\_

***Please note: When you visit our office, please use the entrance in the back of the building; visitor parking spots are available there for your convenience. Our suite is located near the elevator on the 2<sup>nd</sup> floor.***



Benjamin I. Waxenberg, CPA/PFS  
Susan A. Wayntraub, CPA

December 31, 2019

Dear Client,

Waxenberg Wayntraub, PLLC is pleased to provide you with professional services regarding the engagement for the tax year ended December 31, 2019.

This letter is to confirm our understanding of the terms and objectives of our tax services engagement and to clarify the nature and limitations of the tax services to be provided.

We will prepare the federal, state and local individual income tax returns for the calendar year 2019. We will provide datasheets and worksheets to guide you in organizing the information we need to prepare your tax returns. Your use of such forms will assist in keeping pertinent information from being overlooked.

The fee for tax services will be based upon our standard billing procedures which are generally based upon the complexity of the work. Out of pocket costs, if any, may be included in the fee. All invoices are due and payable upon receipt. This generally will be at the time that the tax return is completed and it may be prior to the submission of electronically filed returns.

It is your responsibility to provide us with all the information necessary for the preparation of complete and accurate income tax returns. We will not verify the information you give us; however, we may ask for additional clarification of some information. At the conclusion of this engagement, we will return to you all original records that you supplied to us. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. Your returns may be audited by governmental units for up to four years after the returns are filed. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your tax return(s).

Our work in connection with the preparation of your tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

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 a 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.

If you and/or your entity have a financial interest in any foreign accounts, you are responsible for providing our firm with all the information necessary to prepare FinCEN Form 114 (formerly Form TD F 90-22.1) required by the U.S. Department of the Treasury on or before April 15 of each tax year. 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 disclosure statements.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. These standards differ. Unless we have a reasonable belief that any tax position in your return will more-likely-than-not be sustained on its merits, a preparer penalty will be imposed on us unless that position has a reasonable basis and is adequately disclosed in the return. And, while we might be able to avoid a preparer penalty by adequately disclosing the return position, you might not have to disclose the position in order to avoid applicable taxpayer penalties. If we determine that we would be subject to a preparer penalty by delivering your return to you, you agree to either adequately disclose that position on your return or change the position to one that would not subject us to penalty. If you do not choose to change your position or adequately disclose so as to eliminate, in our sole opinion, our exposure to the preparer penalty, we, in our sole discretion and at any time, may withdraw from the engagement without completing or delivering tax returns to you. Such withdrawal will complete our engagement, and you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of our withdrawal.

If you choose to file married filing jointly, although your interests are generally consistent, it is recognized and understood that differences may exist or become evident during the course of our representation. Accordingly, this confirms the agreement as to our joint representation in connection with the above-described tax matter. This will also confirm that you have each agreed to waive any conflict of interest arising out of the joint representation, and that each will not object to our representation of the other in the matter described herein.

It is further understood and agreed that we may freely convey necessary information provided to us to the Internal Revenue Service by one client or the other, and that there will be no secrets between you unless both of you expressly agree to the contrary.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for six years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the applicable date, we are free to destroy our records related to this engagement.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

In performing our services, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We require all of our third-party vendors to do the same.

You acknowledge and accept the fact that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

Although, we are available to provide you with tax planning advice, we are not obligated to do so unless you specifically request it. It is our policy to put all tax planning advice in writing. You should not rely on any advice that has not been fully reviewed and put in writing by our firm.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you may be waiving this privilege. To protect your right to privileged communication between yourself and our firm, please consult with us or your attorney prior to disclosing any information about our tax advice.

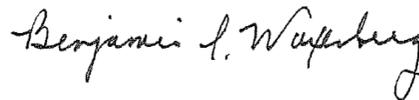
If, during our work, we discover information affecting your prior year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

We have the right to withdraw from this engagement, in our discretion, if you don't provide us with all of the information requested in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal. Tax return engagement ends with delivery of the return.

If the tax services and terms outlined above are in accordance with your understanding of our engagement, please sign this letter in the space provided and return it to us via fax, e-mail or regular mail. We appreciate this opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call.

Best Regards,

**Waxenberg Wayntraub, PLLC**



Benjamin I. Waxenberg, CPA/PFS

The foregoing is in accordance with my understanding of your engagement to provide tax services for the tax year 2019. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED:

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Printed name of above signatory)

\_\_\_\_\_  
(Printed name of above signatory)

**TWO SIGNATURES ARE REQUIRED IF MARRIED**

2019 DATASHEET

Name: \_\_\_\_\_

Tips to prepare for your tax return information submission:

- 1. Generally we do not require receipts but you need to maintain receipts and proof of payment for items deducted on your tax return.
2. Summarize any information possible (e.g. medical expenses, charitable contributions, etc.)
3. Review your prior year return before data submission to our office.
4. Use the tax organizer.
5. Please remember to submit all tax information forms. For example: W-2, 1099, real estate closing statements, 1098-T for college expenses, mortgage interest, health savings account contribution and distribution statements, etc.
6. Return your signed engagement letter and completed datasheet at the time of your initial information submission.

Please note that IRS regulations require specific documentation for many deductions. Here is a sample of the most common types:

Charitable Donations
Meals
Travel
Business Gifts
Auto & Truck Expenses
Contact our office if you have questions as to what constitutes adequate documentation.

The minimal substantiation must include the amount of the expense and the place of travel; the date and description of the gift; the business purpose of the expense; and the business relationship of the taxpayer to the person receiving the gift or meal.

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Please check the appropriate box and include all necessary details and documentation.

Table with 2 columns: Question, Yes, No. Includes MANDATORY QUESTIONS section with two rows of questions regarding HSA distributions and foreign financial accounts.

**Waxenberg Wayntraub, PLLC**

	<b>Yes</b>	<b>No</b>
Do you have an interest, signature or other authority over a bank, securities or other financial account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any purchases by telephone, internet, mail or in person that the seller did not collect state sales or use tax? If yes, how much? _____	<input type="checkbox"/>	<input type="checkbox"/>
At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?	<input type="checkbox"/>	<input type="checkbox"/>

**For Business Owners (Schedule C):**

Did you make any payments in 2019 that would require you to file Form(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did you or will you file required Form(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>

**For Rental Property Owners:**

Did you make any payments in 2019 that would require you to file Form(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did you or will you file required Form(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>

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**Personal and Dependent Information**

Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities? If you have shared custody arrangements please provide us with details.	<input type="checkbox"/>	<input type="checkbox"/>
Is your address different from last year's tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Were there any changes in dependents?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>

**Investment Activity**

Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell any property during the year? (If yes, please provide closing statements)	<input type="checkbox"/>	<input type="checkbox"/>
Did you dispose of any stock during the year? (If yes, please provide gain/loss details including realized gain/loss schedules from broker)	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any real estate rentals? (If yes, provide us with rental income, repairs, mortgage interest, property taxes and any other items related to the rental.)	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur interest expenses associated with any investment accounts you held?	<input type="checkbox"/>	<input type="checkbox"/>

**Waxenberg Wayntraub, PLLC**

	<b>Yes</b>	<b>No</b>
<b>Health Care Information</b>		
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay long-term care premiums for yourself or your family?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay out-of-pocket medical expenses (co-pays, prescription drugs, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to a health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? If yes, attach Form 5498-SA.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Itemized Deduction Information</b>		
Did you make any noncash charitable contributions? (If yes, see worksheet on p. 6)	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any major purchases during the year (cars, boats, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax Credits</b>		
Did you pay for child care while you worked or looked for work?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other Important Information</b>		
Do you expect a large fluctuation in income, deductions or withholding next year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make gifts of more than \$15,000 in money, property etc. to any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur any higher educational expenses during the year (including those paid through student loans)? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses.	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an IRA, Roth, or other qualified retirement plan? If yes, include Form 1099-R.	<input type="checkbox"/>	<input type="checkbox"/>
If yes, were any withdrawals due to a federally declared disaster?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an IRA, Roth, or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you engage in any bartering transactions?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any individual as a household employee during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive correspondence from the State or the Internal Revenue Service? If yes, explain (and attach notice): _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (6 digit code) from the IRS, or have you been a victim of identity theft? If yes, attach notice.	<input type="checkbox"/>	<input type="checkbox"/>
Do you have previous years' tax returns that are either unfiled or filed with unpaid balances due?	<input type="checkbox"/>	<input type="checkbox"/>
Did you lend money with a document of repayment and this year it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as home mortgage, student loans or credit card? If yes, include Form 1099-C.	<input type="checkbox"/>	<input type="checkbox"/>

**Waxenberg Wayntraub, PLLC**

Detail and Explain "Yes" items:

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**Bank Account Information**

Would you like your refund to be direct-deposit? Yes \_\_\_\_\_ No \_\_\_\_\_

**Please note: We need to confirm your bank account number before using it for direct deposit. Please submit either a voided check or written confirmation of your account number for us to proceed. Please note that in an effort to combat identity theft, the IRS is requiring signed Bank Account Verification forms to be retained in our office. We will send these forms for your signature with the e-file authorizations (8879).**

**How would you like to receive the client copy of your filed return?**

Electronic \_\_\_\_\_ Paper \_\_\_\_\_

**I have reviewed all documents and all the information is correct. I will not hold Waxenberg Wayntraub, PLLC accountable if any information I furnished to them is incorrect. I understand that if I have not attached a copy of a voided check for the direct deposit account that I may receive any refund via a paper check from the IRS or the State Agency.**

*For joint returns, both taxpayers must sign.*

\_\_\_\_\_  
Signature Printed Name Date

\_\_\_\_\_  
Signature Printed Name Date

**If any of the above information changes (i.e. bank account number, address etc.) before your tax return is filed you must notify our office immediately.**

Waxenberg Wayntraub, PLLC

**Estimates Paid:**

<b>Federal</b>		<b>Michigan</b>		<b>Other</b>	
<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Medical Expenses: (Fill in amounts paid)**

	<b>Taxpayer</b>	<b>Spouse</b>
Doctor	_____	_____
Dentist	_____	_____
Insurance (not Medicare)	_____	_____
Prescriptions	_____	_____

**Non-Cash Contributions:**

Name and Address of Charity \_\_\_\_\_

Description of Property \_\_\_\_\_

Date Donated \_\_\_\_\_ Cost of Property \_\_\_\_\_ Value of Property \_\_\_\_\_

Name and Address of Charity \_\_\_\_\_

Description of Property \_\_\_\_\_

Date Donated \_\_\_\_\_ Cost of Property \_\_\_\_\_ Value of Property \_\_\_\_\_

# Waxenberg Wayntraub, PLLC

## Individual's Tax Preparation Checklist

### *General Income:*

- W-2s
- 1099s (INT, DIV, MISC, R)
- Brokerage statement (1099-B)
- Social Security
- K-1s
- Unemployment benefits
- Tip income
- Tax refunds (State and/or Local) received in current year (1099-G)

### *Business & Income Deductions (if applicable):*

- Income
- Detail list of all related expenses
- Vehicle mileage (total & business portion)

### *Rental Property Income (if applicable):*

- Income
- Detail list of all related expenses
  - o Mortgage interest, real estate taxes, repairs, utilities etc.

### *Deductions/Credits:*

- Medical expenses
  - o Health insurance form (1095)
- Charitable contributions (cash & non-cash)
  - o If vehicle please include 1098-C
  - o Please provide value for non-cash
- Mortgage Interest (1098)
- Student interest (1098-E)
- Real Estate Taxes
- Closing papers if you bought or sold a home during the year
- Education expenses for post- secondary education
  - o Please include 1098-T
- Childcare expenses
  - o Please include amount for each child, provider's name and tax ID#
- Contributions or withdrawals from a(n):
  - o IRA, Roth, Keough, SIMPLE, SEP, 401(k) or other qualified retirement plan (1099-R)
  - o Education savings or 529 plan account
  - o Health savings account (HSA) or Archer MSA

### *State & Local Information:*

- Taxable value of home (on the tax bill) or rent paid (per month and total) and to whom (name and address)
- Taxes assessed (Not necessarily same as paid during the year)