



Dear :

Thank you for selecting CarlsonSV LLP to assist you with the preparation of your tax return. 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.

We will prepare your 2019 federal and state income tax returns using information which you will provide. We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request as a separate engagement.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include the ownership of or signature authority over any foreign bank accounts or other foreign financial assets. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

You should know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos and computers. You should retain all the documents, cancelled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns.

We may provide a questionnaire and/or help you gather the information required for a complete return. If you use these documents, it will help you avoid overlooking important information and contribute to efficient preparation of your returns.

We will not audit or otherwise verify the data you give us. However, we are required by federal regulations to ask you for clarification of information that is inconsistent or incomplete. 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.

In accordance with federal law, in no case will we disclose your tax return information to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. The law provides various penalties when taxpayers understate their tax liability. If you have questions about such penalties, please contact us.

Your returns may be selected for audit by a taxing authority. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we can arrange to be available to represent you. Such representation will be a separate engagement. Fees and expenses for defending returns will be invoiced at our standard billing rates. Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. By disclosing the contents of privileged information to anyone, including the government, you may be waiving this

privilege. To protect this right to privileged information, please consult with us or your attorney prior to disclosing this information.

This engagement does not include any services not specifically stated in this letter. We would be pleased to consult with you regarding other accounting, assurance, and tax matters. If this occurs, we will communicate with you regarding the scope of the additional services. We also may issue separate engagement letters covering additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter. We will render additional services at our standard billing rates.

We base our fees on the forms prepared and/or the amount of time required at our regular billing rates for the type of services and the personnel assigned plus expenses. We also give consideration to the complexity and size of the assignment, the degree of skill required, time limitation imposed on us by others, the experience and ability of the personnel assigned, the nature of the project, the level of cooperation by the client, and the value of the services to our client. Our regular billing rates and form fees are based upon a number of factors including regulatory requirements, inflation, expenses, overhead, and the cost to hire and retain qualified personnel. We reserve the right to change our fees at any time without advanced notice. All invoices are due and payable upon presentation. Payment must be received before submittal of tax returns.

In accordance with our firm policies we have the right to terminate this engagement, at our discretion, if you don't provide us with information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Work may be suspended if your account becomes overdue and will not be resumed until your account has been paid in full or a payment plan is agreed upon. If we elect to terminate our services, our engagement will be deemed to have been completed upon notification of termination, even if we have not completed our services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of pocket expenditures through the date of termination.

We may retain physical or electronic copies of records you supplied to us along with our work papers for your engagement. After seven years, our work papers and engagement file may be destroyed. All of your original records will be returned to you at the end of this engagement either physically or to your portal in electronic format. It is your responsibility to retain and protect the records for future use, including potential examination by governmental or regulatory agencies.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office when you bring in your tax information.

We value the trust you place in us. Please contact us if you have any questions.

CarlsonSV LLP

Accepted by: _____

Printed name: _____

Date: _____

2019 Client Organizer & Questionnaire

Please check the appropriate box and include all necessary details and documentation.
Fill out using **Black** or **Blue** ink. Please highlight with **Yellow** only.

Tax Return Delivery Options: (check only one option)

Portal Option:

Please deliver a PDF copy of my tax return, action items (signature forms), supporting documents and invoice via secure portal. We will mail original supporting documents back to you.

Email address _____

Pick Up Option:

I will pick up a copy of my tax return, action items (signature forms), supporting documents and invoice. Please call me at _____

Mail Option:

Please mail a copy of my of my tax return, action items (signature forms), supporting documents, and invoice to _____

NOTE: Please provide support for any questions answered **YES**

UPDATE/ENTER your electronic bank information on the organizer and provide a voided check

	Yes	No
If you have a REFUND , do you want it direct deposited into your bank account?	<input type="checkbox"/>	<input type="checkbox"/>
If you OWE TAXES , do you want it withdrawn directly from your bank account?	<input type="checkbox"/>	<input type="checkbox"/>

NOTE: Withdrawal dates will be April 15th (March 1st for certain farmers).

Personal Information

	Yes	No
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did your address change from last year? (Update personal information page)	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area?	<input type="checkbox"/>	<input type="checkbox"/>

Dependent Information

Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 19 or a full-time student under age 24 with unearned income (i.e. interest, dividend, capital gains, etc.) in excess of \$1,050?	<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"/>
Did you pay for child care while you worked or looked for work?	<input type="checkbox"/>	<input type="checkbox"/>
Have you released the claim to a dependent to another person?	<input type="checkbox"/>	<input type="checkbox"/>

Purchases, Sales and Debt Information

Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year?	<input type="checkbox"/>	<input type="checkbox"/>

Income Information

Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	<input type="checkbox"/>	<input type="checkbox"/>
Do you expect a large fluctuation in income, deductions, or withholding next year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any sales or exchanges of virtual currencies, or used virtual		

currencies to pay for goods or services, or are you holding virtual currencies as an investment?

Retirement Information

Did you receive any Social Security benefits during the year?
Did you make any withdrawals or rollovers from a qualified retirement plan?
Did you make any contributions to a qualified retirement plan?
If yes, were all contributions made through an employer retirement plan?

Education Information

Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?
Did anyone in your family receive a scholarship, grant or other reimbursement?
Did you pay any student loan interest this year?
Did you make any contributions to an education savings or 529 Plan account?
Did you make any withdrawals from an education savings or 529 Plan account?
Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?
In a previous year have you ever had the Education Credit disallowed or reduced by the Internal Revenue Service?
Was the student convicted, before the end of the year, of a felony for possession or distribution of a controlled substance?

Health Care Information

Were there any times during the year that you did NOT have qualifying health care coverage for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
Did anyone in your family qualify for an exemption from the health care coverage mandate?
Did you enroll for lower cost Marketplace Coverage through healthcare.gov?
Did you make any contributions to a Health savings account (HSA) or Archer MSA?
Did you make any contributions that were NOT deducted from your paycheck?
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? Reimbursed expenses should NOT be included as medical expenses on the organizer.
If yes, were the distributions used for NON-Medical expenses?
Did you pay long-term care premiums for yourself or your family?

Itemized Deduction Information

Did you pay significant out of pocket medical expenses without using your HSA or FSA accounts? (total amounts over \$5,000)
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?
Did you donate a vehicle or boat during the year?
Did you make any NON-business major purchases during the year (motor vehicles, boats, homes, home building materials, planes, etc.)?
Did you make any out-of-state purchases (by telephone, internet, mail, or in person) that the seller did not collect state sales or use tax? (**Purchase Amount \$ _____**)

Miscellaneous Information

Did you make gifts of more than \$15,000 to any individual?
Did you make any estimated tax payments?
If you are making estimated tax payments, do you want to pay them electronically?
Did you pay any individual as a household employee during the year?
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
Did you receive correspondence from the State or the IRS?
Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

Business Owners Only (including Farmers)

- Did you make any business related payment of \$600 or more during the year for services, rent or interest that would require you to file Form(s) 1099?
- If you prepared your own Forms 1099's, provide copies.**
- Did you utilize an area of your home regularly & exclusively for business purposes?
- Did you have any personal consumption of your business product or supplies?
- Provide the total value or cost of all items consumed to be claimed as additional income on the organizer.
- Did you engage in any transactions with a related party?
- Is the sales tax you collected included in your gross receipts/sales on the organizer?
- Did you have bartering transactions during the year
- Is there any income reported to you on Forms 1099-MISC or 1099-K that is NOT included in your gross receipts/sales on the organizer?
- Did you receive any government payments, patronage dividends or crop insurance proceeds?
- Are any of the business expenses on the organizer only a percentage or portion of the total expense incurred (such as for personal use)?
- Did you purchase any equipment, livestock, real estate or construct or remodel any buildings?
- Did you trade in anything on equipment you purchased (**provide additional information on the organizer, including dates, description and value of items purchased, description and value of items traded, and money paid to boot**)?
- Did you sell any equipment, livestock or real estate?

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

Taxpayer

Spouse

Fax telephone number _____ [11] _____ [19]

Mobile telephone number _____ [12] _____ [20]

Mobile telephone #2 number _____ [13] _____ [21]

Pager number _____ [14] _____ [22]

Other: _____ [15] _____ [23]

 Telephone number _____ [16] _____ [24]

 Extension _____ [17] _____ [25]

Preferred method of contact: _____ [18] _____ [26]

 Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 _____ [18] _____ [26]

NOTES/QUESTIONS:

T/S/J		2019 Interest Paid [2]	2019 Points Paid	Type*	2019 Mortgage Ins. Premiums Paid	Prior Year Information
	Home mortgage interest: From Form 1098					
[1]	_____	+	+		+	
-	_____	+	+		+	
-	_____	+	+		+	
-	_____	+	+		+	
-	_____	+	+		+	
-	_____	+	+		+	
-	_____	+	+		+	
-	_____	+	+		+	
-	_____	+	+		+	
-	_____	+	+		+	

*Mortgage Types

Blank = Used to buy, build or improve main/qualified second home 1 = Not used to buy, build, improve home or investment

T/S/J	Payee's Name	SSN or EIN	2019 Information	Prior Year Information
	Other, such as: Home mortgage interest paid to individuals			
[4]	_____		+	[5]
	Address _____			
	City, state and zip code _____			
	_____		+	
	Address _____			
	City, state and zip code _____			

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

-	Payer's/Borrower's name _____	[7]
	Street Address _____	
	City/State/Zip code _____	
	Refinancing Points paid in 2019 -	
	Taxpayer/Spouse/Joint (T, S, J) _____	[11]
	Recipient/Lender name _____	
	Total points paid at time of refinance _____	
	Points deemed as paid in 2019 (Preparer use only) _____	[12]
	Date of refinance _____	
	Term of new loan (in months) _____	
	Reported on Form 1098 in 2019 _____	
	Taxpayer/Spouse/Joint (T, S, J) _____	
	Recipient/Lender name _____	
	Total points paid at time of refinance _____	
	Points deemed as paid in 2019 (Preparer use only) _____	
	Date of refinance _____	
	Term of new loan (in months) _____	
	Reported on Form 1098 in 2019 _____	

T/S/J 2019 Information

Investment interest expense, other than on Schedule(s) K-1:

[15]	_____	+	[16]
-	_____	+	
-	_____	+	
-	_____	+	
-	_____	+	
-	_____	+	
-	_____	+	
-	_____	+	
-	_____	+	

Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s) _____

Social security number _____