

Hill Tax, Payroll & Bookkeeping

22450 SW Washington Street
Sherwood, OR 97140
TaylorHillTax@gmail.com
Phone: (503)330-4164 | Website: www.HillTaxandConsulting.com

Tax Year 2019

Taxpayer Name(s): _____
Address line 1: _____
Address line 2: _____

Subject: Preparation of Your 2019 Tax Returns

Taxpayer(s):

Thank you for choosing Hill Tax Consulting and Financial to assist you with your 2019 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2019 federal and state income tax returns. We will **depend on you to provide** the information we need to prepare complete and accurate returns. **We may ask you to clarify some items but will not audit or otherwise verify the data you submit.** An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on costs per forms we file plus out-of-pocket expenses. Invoices are due and **payable upon presentation.** All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. **Review all tax-return documents carefully before signing them.** Our engagement to prepare your 2019 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (503)330-4164.

Sincerely,
Taylor Hill
Hill Tax, Payroll & Bookkeeping

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer

Spouse

Date

Questionnaire

Name:

SSN:

Questionnaire

Personal Information**Yes No** Did your marital status change during the year?

If "Yes," explain _____

 Can you or your spouse be claimed as a dependent by someone else? Did your address change during the year?

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information**Yes No** Did you have any changes in dependents during the year?

If "Yes," explain _____

 Can another person qualify to claim any of your dependents? Did you have any childcare expenses during the year? Did you have any adoption expenses during the year? Did you have any children under age 19 or a full-time student under age 24 with more than \$2200 of unearned
Provide documentation for proof of dependent related credits (school records, medical records, daycare records, etc.)**Health Care Information****Yes No** Did any member of your household have healthcare coverage through the Marketplace?

If "Yes," provide copies of Form 1095-A.

 Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?**Income, Purchases, Sales, and Debt Information****Yes No** Did you receive any tips not reported to your employer? Did you receive any disability income during the year? Did you cash any U.S. savings bonds during the year? Did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currencies? Did you receive any other income not provided with this organizer?

If "Yes," explain _____

 Did you start a new business or purchase any rental property during the year? Did you sell an existing business, rental property, or other property during the year? Did you purchase any business assets or convert any assets to business use?

If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.

 Did you purchase any gasoline, diesel, or special fuels for non-highway business use? Did you buy or sell any stocks, bonds, or other investments during the year? Did you sell a principal residence during the year?

If "Yes," provide closing documentation for the purchase and sale of the home

 Did you have a principal residence or a piece of real property foreclosed on during the year? Did you abandon a principal residence or a piece of real property during the year? Did you refinance your principal home or second home or take out a home equity loan during the year?

If "Yes," provide all escrow, closing, and other pertinent documentation and information.

 Did you receive any principal or interest during this year from property sold in prior years? Did you rent out your home or use it for business? Did you sell, exchange, or purchase any real estate during the year? Did you acquire a new or additional interest in a partnership or S corporation? Did you have any debts canceled or forgiven this year? Does anyone owe you money that has become uncollectible? Did you purchase a new hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?

If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.

Itemized Deduction Information**Yes No**

Questionnaire

Name:

SSN:

Questionnaire

- Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
 Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
 Did you receive any state or local income tax refunds from prior years?
 Did you make any major purchases (vehicle, boat, etc.) during the year?
 Did you pay any real estate property taxes or personal taxes during the year?
 Did you pay mortgage interest during the year?
 Did you make cash donations to charity during the year?
 Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
 Did you donate a boat or vehicle during the year?
 If "Yes," attach Form 1098-C.
 Did you have gambling winnings or losses during the year?
 Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment,
 Did you use your vehicle on the job other than for commuting to work?
 Did you work out of town at any time during the year?

Retirement Information

Yes No

- Did you receive any payments from a pension, profit sharing, or 401(k) plan during the year?
 Did you make any withdrawals from or contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), myRA, or other
 qualified retirement plan during the year?
 Did you receive any Social Security benefits during the year?

Education Information

Yes No

- Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself,
 your spouse, or a dependent during the year (even if classes were attended in another year)?
 Did anyone in your household attend a post-secondary school during the year?
 Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition
 Program during the year?
 Did you pay student loan interest for yourself, your spouse, or your dependent(s) during the year?

Miscellaneous Information

Yes No

- Did you incur a gain or loss due to damaged or stolen property?
 If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.
 Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
 Did you make gifts to any one person in excess of \$15,000 during the year?

Yes No

- Are you splitting the gift with your spouse?
 Did you incur moving expenses during the year?
 Did you make any energy-efficient improvements to your main home during the year?
 Are you a business owner who paid health insurance premiums for your employees during the year?
 Did you apply an overpayment of your 2018 taxes to your 2019 estimated taxes?
 If you have an overpayment of 2019 taxes, do you want the refund applied to your 2020 estimated taxes?
 Did you make any estimated payments toward your 2019 taxes?
 Do you want to have any refund or balance due directly deposited or withdrawn?
 If "Yes," provide a canceled checking or savings slip.
 Did you receive any notices from the IRS or state taxing authority?
 If "Yes," explain _____
 May the IRS discuss your tax return with your preparer?
 Would you like a copy of your tax return emailed to you instead of receiving a printed copy?

Foreign Account Information

Yes No

- Did you have a financial interest in or signature authority over a financial account or asset located in a foreign
 country?
 Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?

Questionnaire

Name:

SSN:

Questionnaire

- Did you have any income from, or pay taxes to, a foreign country?
 Did you own property in a foreign country?
 Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?

Additional Questions**Yes No**

- Did you receive income or incur expenses associated with a fantasy sport league?
If yes, provide documentation.
- Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If yes, attach Form 1099-MISC and Form 1099-K.
- Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If yes, attach Form 1099-K or Form W-2.
- Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If yes, provide documentation.
- Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If yes, attach Form 1099-K.
- Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb or HomeAway)?
If yes, provide documentation.
- Do you anticipate your income or withholdings to be different for 2020?

Preparer Notes

2019 Summary Organizer Personal and Dependent Information

Personal Information

Name		SSN	Date of birth	Healthcare coverage ALL year
Taxpayer				
Spouse				
Street address, city, state, and ZIP				
Occupation		Daytime phone	Evening phone	Cell phone
Taxpayer				
Spouse				
Taxpayer email				
Spouse email				

Marital Status at end of 2019

<input type="checkbox"/> Married <input type="checkbox"/> Married filing separately <input type="checkbox"/> Single <input type="checkbox"/> Widow(er) <small>If spouse died in 2019 enter the date of death _____</small>	Are you blind? Are you disabled? Are you a full-time student? Do you want \$3 to go to the Presidential Election Campaign Fund?	Taxpayer <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No	Spouse <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
---	--	---	---

Dependent Information

First and last name	SSN	Relationship	Months in home	Date of birth	Disabled	Full-time student	Healthcare coverage ALL year

List dependents required to file a return _____

Estimates

	Federal		Resident state		Resident city	
	Date paid	Amount	Date paid	Amount	Date paid	Amount
Overpayment applied from 2018	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

Account Information for Deposits or Withdrawals

Name of bank	Bank routing number	Bank account number	Type of account		Use this account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2019 appointment is scheduled for _____

Healthcare Coverage Questionnaire

Name:

SSN:

Healthcare Information

Member of household for healthcare purposes	Covered the entire year	Covered less than 12 months	No healthcare coverage at all

YES NO
 Did anyone other than you or your spouse pay for healthcare coverage for anyone listed above?

 Did you pay for healthcare coverage for anyone not listed above?
If you had coverage for any part of the year:

Where was the policy obtained?

Employer / Medicare / Medicaid / Marketplace(Exchange) / Other

If you didn't have coverage part or all of the year:

Answer YES if the following applies to any member of the household

- Was your previous insurance policy canceled in 2019?
- Was coverage offered by your employer or your spouse's employer?
- Are you a member of a federally recognized Indian tribe?
- Are you eligible for services through an Indian healthcare provider?
- Are you a member of a healthcare sharing ministry?
- Did you live in the United States the entire year?
- Are you enrolled in TRICARE?
- Did you apply for CHIP coverage?
- Do any of the following apply to you? Do NOT indicate which one.
- Became homeless
 - Evicted in the past six months, or facing eviction or foreclosure
 - Received a shut-off notice from a utility company
 - Recently experienced domestic violence
 - Recently experienced the death of a close family member
 - Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property
 - Filed for bankruptcy in the last six months
 - Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt
 - Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member