STEP 1

ENGAGEMENT LETTER

Adams Samartino & Company, PC
751 Farmington Avenue
Bristol, CT 06010
860-583-8675

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 and resident income tax returns from information which you will furnish to us. 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. 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.

This engagement does not include any other tax returns that you may be required to file such as Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If you have additional filing requirements, please contact our office so that a separate engagement letter may be prepared.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. 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 to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax return does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

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 and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. Invoices past due will incur a monthly finance charge of 1.50 percent. In the unlikely event we should incur legal or other costs to collect our fee, you agree to reimburse us for such costs.

You will be provided with one electronic copy or one paper copy of your tax returns. Requests for additional copies may be subject to an additional fee.

By signing this engagement letter, you have agreed to the fair allocation of risk between us. As such, you agree, to the fullest extent permitted by law, to limit the liability of our firm to you for any and all claims, losses, costs and damages of any nature whatsoever, so that the total aggregate liability of our accounting firm shall not exceed our firm's total fee for services rendered under this agreement. Both parties agree that there is a one-year limitation period to bring a claim against us for errors or omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

If the foregoing fairly sets forth your understanding, please sign 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,

Adams Samartino & Company, PC

Accepted By: Taxpayer Signature - ________________________________

Print Name - ______________________________

Spouse Signature - __________________________________

Print Name - ______________________________

Date - ____________________________________

<u>You agree to the use of the last five digits of your social security number for your tax return pin on Form 8879</u>

STEP 2

IN OFFICE USE ONLY
REC'D BY ________________
MAIL __ E-MAIL __ FAX __ DROP OFF__
DATE__________________________

CLIENT QUESTIONNAIRE

☐ **E-MAIL – tax returns and mail supporting documents to me**

OR

☐ **MAIL – my tax returns and supporting documents to me**

PLEASE PROVIDE DOCUMENTATION FOR ANY QUESTION ANSWERED YES

ANY QUESTIONS NOT ADDRESSED WILL BE DEEMED ANSWERED NO

Personal Information

Name - ____

Phone - ____

E-mail - ____

	Yes	No
Did you receive advance child tax credit payments in 2021? If yes, please provide Letter 6419 from the IRS listing the payments. (Will be received in January of 2022)	☐	☐
Did you receive the third economic impact payment (stimulus), which was paid after March of 2021? If yes, please provide Letter 6475 from the IRS. (Will be received in January of 2022)	☐	☐
Did you make any cash charitable contributions? If yes, please provide a total amount and hold evidence such as receipts for your records. *Please provide contribution information whether you itemize or not.*	☐	☐

Estimated Tax Payments

Please list dates and amounts paid for estimated payments to the IRS and states **for the tax year 2021**:

IRS			CT			Other States	
Amount	Date Paid		Amount	Date Paid		Amount	Date Paid

	Yes	No
Did your marital status change during the year? If yes, explain: ______________________________	☐	☐
Did your address change from last year? If yes, when did you move? ______________________________ New address?____ ____	☐	☐
Can you be claimed as a dependent by another taxpayer?	☐	☐
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account numbers change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year? **If no or nothing is selected, your information from last year will be used again.**	☐	☐

If yes, please provide a voided check or the following information;
Bank Name: _________________________ Routing #___________________ Account #____________________
Is this a Checking______ or Savings ______ Account

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.	☐	☐

Dependent Information

Were there any changes in dependents from the prior year? If yes, explain____________________________	☐	☐

If you have added a dependent, please provide the following –
Name as it appears on their social security card ______________________________
Date of Birth______________ Social Security Number_______________

Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of $2,100?	☐	☐
Do you have dependents who must file a tax return? If yes, will they be claiming themselves? ______________	☐	☐
Did you provide over half the support for any other person(s) other than your dependent children during the year?	☐	☐
Did you pay for child care while you worked or looked for work?	☐	☐

If yes, please provide a year end statement from the provider. This must include their name, address and federal ID number.

Did you pay any expenses related to the adoption of a child during the year?	☐	☐
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?	☐	☐
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	☐	☐

Purchases, Sales and Debt Information

Did you start a new business or purchase rental property during the year?	☐	☐
Did you acquire a new or additional interest in a partnership or S corporation?	☐	☐
Did you sell, exchange, or purchase any real estate during the year?	☐	☐
Did you acquire or dispose of any stock during the year?	☐	☐
Did you previously take out a home equity loan to improve your home?	☐	☐
Did you previously refinance a residence above the original purchase cost?	☐	☐
Did you lend money with the understanding of repayment in this year and it became totally uncollectable?	☐	☐
Did you have any debts cancelled or forgiven this year, such as a home mortgage, student loan(s) or credit cards?	☐	☐
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	☐	☐

Income Information

Do you expect a large fluctuation in income, deductions, or withholding next year?	☐	☐
Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	☐	☐
Did you receive any income from property sold prior to this year?	☐	☐
Did you receive any unemployment benefits during the year? If yes, please provide Form 1099-G	☐	☐

Form 1099-G for CT residents can be printed by logging in to https://sso.ctdol.state.ct.us/English/CommonLogin/CommonLogin.aspx

Did you receive any disability income during the year?	☐	☐
Did you receive tip income not reported to your employer this year?	☐	☐
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	☐	☐
Do you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for goods or services, or you are holding virtual currencies as an investment?	☐	☐

	Yes	No
Retirement Information		
If you are employed, did you make contributions to a retirement plan through payroll deductions?	☐	☐
Did you receive any Social Security benefits during the year?	☐	☐
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified plan?	☐	☐
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	☐	☐
Did you make any contributions to an IRA or Roth IRA?	☐	☐
If self-employed, did you make any contributions to a retirement plan?	☐	☐
Education Information		
Did you, your spouse, or your dependents attend a post-secondary school during the year or plan to attend one in the coming year?	☐	☐
Did you have any educational expenses during the year on behalf of yourself, your spouse or a dependent? If yes, attach Form 1098-T	☐	☐
Do you have documentation to substantiate the educational expenses?	☐	☐
Did anyone in your family receive a scholarship of any kind during the year?	☐	☐
Did you make any withdrawals from an education savings or 529 Plan account?	☐	☐
Did you pay any student loan interest this year?	☐	☐
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	☐	☐
Did you make any contributions to an education savings or 529 Plan account? If yes, please attach year-end statement.	☐	☐
Health Care Information		
Did you have health insurance through the Affordable Health Care Act (Access Health CT for CT residents) during the year? If yes, please attach Form 1095-A	☐	☐
Did anyone in your family have Medicare or Medicaid coverage for the year?	☐	☐
Did you make contributions to a Health Savings Account (HSA)? If yes, please attach Form 5498-SA	☐	☐
Did you make distributions from a Health Savings Account (HSA)? If yes, please attach Form 1099-SA	☐	☐
Did you pay long-term care premiums for yourself or your family?	☐	☐
Itemized Deduction Information		
Did you incur a casualty or theft loss or any condemnation awards in a federal disaster area during the year?	☐	☐
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	☐	☐
Did you make any noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide a total amount and hold evidence such as a receipts from the donee organizations for your records.	☐	☐
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgement from the donee organization.	☐	☐
Did you make any major purchases during the year (cars, boats, etc.)?	☐	☐
Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?	☐	☐
Miscellaneous Information		
Did you make gifts of more than $15,000 to any individual?	☐	☐
If you are self-employed, did you utilize an area of your home for business purposes?	☐	☐
Did you engage in any bartering transactions?	☐	☐
Did you retire or change jobs this year?	☐	☐
Did you pay any individual as a household employee during the year?	☐	☐
Did you make energy efficient improvements to your main home this year?	☐	☐
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	☐	☐
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	☐	☐
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	☐	☐
Did you receive correspondence from the State or the Internal Revenue Service? If yes, explain: ______________________________	☐	☐
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	☐	☐

STEP 3

TAX DOCUMENTATION TO GATHER

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income.
- Form UC-1099G for unemployment income. (You must obtain this form online and print a copy. One will not be sent to you.)
- Social Security, state or local refunds, gambling winnings, etc.
- Year-End tax information statements from brokerage accounts.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.
- A list of estimated tax payments made to the IRS and states – include amounts and dates.
- Support information for questions answered yes on client questionnaire.
- Form 1095-A Health Insurance Marketplace Statement
- IRS Letter 6419 regarding Advance Child Tax Credit Payments (if you were eligible)
- IRS Letter 6475 regarding the third stimulus payment (if you were eligible)

If you have any questions, please contact us at 860-583-8675 or via e-mail sem@adamssamartinocpa.com or kar@adamssamartinocpa.com

VISIT OUR WEBSITE AT www.adamssamartinocpa.com