



447 State Street ▪ Salem, OR 97301
2 Centerpointe Drive, Suite 345 ▪ Lake Oswego, OR 97035

TAX ENGAGEMENT LETTER TAX YEAR 2019

Dear Client:

We appreciate the opportunity to work with you. This letter is to specify the terms of our engagement, clarify the nature and extent of the services we will provide, and confirm an understanding of our mutual responsibilities.

We will prepare your 2019 federal and state individual income tax returns based on the returns you filed last year. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of. If you would like to add any additional forms or services to this engagement, please use the Comments or Additional Requests space provided on page 3.

Certain individuals may be required to electronically file Form 114, Report of Foreign Bank and Financial Accounts (FBAR) with the U.S. Department of the Treasury. Failure to comply with the filing requirements may result in significant civil and criminal penalties. Unless otherwise specifically agreed in writing, we will not prepare, file, or provide assistance with this form. If you would like to add Form 114 to this engagement, please use the Comments or Additional Requests space provided on page 3.

It is your responsibility to provide all the information required to prepare your returns. We may provide you with an organizer or checklist of information required for the returns, and you represent that the information you provide will be accurate and complete to the best of your knowledge. We will not audit or otherwise verify the information provided, although we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or other irregularities, should any exist. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them.

Taxpayers are required to maintain all the documents that form the basis of income, deductions, credits and payments shown on the return. In addition, some items have specific substantiation requirements set forth by the IRS (e.g., auto, meals & entertainment, and charitable contributions over \$250, etc.). If you have any questions

as to the type of records required, please ask us for advice in that regard. Your signature on this letter confirms that we have advised you of the record keeping requirements.

We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable positions. There may be situations where we are required by law to disclose a position on a tax return. We are not attorneys; therefore, we cannot provide you with a legal opinion on various tax positions. We can, however, advise you of the consequences of different positions. We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. In the event, however, that you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fees based on time expended (at our standard rates) plus all out-of-pocket expenses through the date of withdrawal.

Your returns may be selected for examination or audit by tax authorities. In the event of such governmental tax examination, we would be pleased to represent you under the terms of a separate engagement.

Your returns will be required to be filed electronically with the IRS. We will provide you with a copy of your final returns for review prior to electronic transmission. The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically. We cannot transmit any return until we have the appropriate signed authorizations. E-filing of state returns varies by tax authority. If e-file is not available, paper copies will be provided for you to sign and mail.

The filing deadline for the tax returns is April 15, 2020. **In order to meet this filing deadline, the information needed to complete the returns should be received in this office no later than March 18, 2020.** If we receive your information after this date, we will make every effort to complete your returns without an extension, but will give priority service to clients who submitted information on time. This means an extension may be filed on your behalf, depending on our workload. If an extension is required, any tax due with these returns must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.

Our fee for these services will be based upon the amount of time required at our standard billing rates plus out-of-pocket expenses. The balance is due upon completion of the returns. Amounts not paid within 60 days will be charged interest at a rate of 1.5% per month (18% per year). Checks should be made payable to "Doty Pruet Wilson PC."

You may terminate this engagement at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our professional standards, or for any other reason. We will notify you in advance of any

decision by us to withdraw, and will take all reasonable steps to assist in the orderly transfer of your tax services. Otherwise, this engagement will be considered complete upon acceptance of your e-filed returns by the tax authorities. In the event that your tax returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities.

If the foregoing is in accordance with your understanding, please sign the enclosed copy of this letter in the space indicated and return it to us along with your tax information. If you have any questions, please do not hesitate to contact us. We appreciate the opportunity to work with you.

Sincerely,

Doty Pruett Wilson, PC

I (we) have read the above terms of the engagement letter and agree with the terms of this engagement.

Accepted By: _____ Date: _____
Taxpayer's Signature

Printed Name

If joint return:

Accepted By: _____ Date: _____
Spouse's Signature

Printed Name

Note: If your intent is to file "married filing jointly," both spouses must sign this engagement letter. If only one spouse signs, you must sign on behalf of your spouse and hereby represent and warrant that you have authority to sign on behalf of your spouse. A parent/guardian must sign if the tax return is for a child under 18 years old.

Comments and/or additional requests:



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Our Privacy Policy

We collect non-public personal information about you from the following sources:

- Information we receive from you on Tax Organizers, tax worksheets, lists, records and other documents we use in preparing your income tax return, financial statements, or other forms
- Information about your transactions with us or others
- Information we receive from prior accountants and/or tax preparers

Our policy is not to release your non-public personal information to third parties, such as financial planners, banks, attorneys, without your knowledge and consent.

We restrict access to your personal and account information to those employees who need to know that information to provide products or services to you. We maintain physical, electronic, and procedural safeguards to guard your nonpublic personal information.

If you decide to close your account(s) or become an inactive client, we will adhere to the privacy policies and practices as described in this notice, but will retain your personal information in our files.

Your confidence in us is important and we want you to know that your personal and account information is safe. If you have any questions or concerns, please contact us.



Personal Information

Taxpayer:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Spouse:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Contact Information:

Street Address _____ Apartment Number _____

City _____ State _____ ZIP or Postal Code _____

Foreign Province or County _____

Foreign Country _____

Taxpayer Daytime/Work Phone _____ Taxpayer Evening/Home Phone _____ Taxpayer Foreign Phone _____

Taxpayer Cell Phone _____ Taxpayer Fax Number _____

Spouse Daytime/Work Phone _____ Spouse Evening/Home Phone _____ Spouse Foreign Phone _____

Spouse Cell Phone _____ Spouse Fax Number _____

Taxpayer Email Address _____

Spouse Email Address _____

Preferred Method of Contact _____

May the IRS or other taxing authority discuss the return with the preparer?

Is the taxpayer claimed as a dependent on someone else's tax return?

Yes	No		
<input type="checkbox"/>	<input type="checkbox"/>		
		Taxpayer	Spouse
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are you considered legally blind per IRS regulations?

Do you want to contribute to the Presidential Election Campaign Fund?

Are you a U.S. citizen or Green Card holder?

Personal Identification Numbers:

Code - 1 - Issued by IRS 2 - Issued by State or City

TS	State	City	Code	PIN

Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.

Worksheets: Basic Data > General and Return Options > Processing Options

Forms 1, 1A and 2



2019

Electronic Filing

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return

Do not electronically file the state return(s)

Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?		Yes	No
Taxpayer		<input type="checkbox"/>	<input type="checkbox"/>
Spouse		<input type="checkbox"/>	<input type="checkbox"/>

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN _____

Spouse PIN _____



2019

Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. If you selected either of these options in 2018, your account information may already be included below.

Would you like any refunds owed to you directly deposited?	Yes No
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>

If Yes, what amount would you like withdrawn, if not the entire balance due? _____

If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)

Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
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If Yes, what amount would you like withdrawn, if not the entire balance due? _____

If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
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Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/> <input type="checkbox"/>
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Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account:	<input type="checkbox"/> Checking	<input type="checkbox"/> Traditional Savings	<input type="checkbox"/> IRA Savings
	<input type="checkbox"/> Archer MSA Savings	<input type="checkbox"/> Coverdell Ed. Savings	<input type="checkbox"/> HSA Savings

Is this a business account?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Account owner	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
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I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.

Would you like any refunds owed to you directly deposited?	Yes No
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>

If Yes, what amount would you like withdrawn, if not the entire balance due? _____

If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)

Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
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If Yes, what amount would you like withdrawn, if not the entire balance due? _____

If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/> <input type="checkbox"/>
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Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/> <input type="checkbox"/>
---	---

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account:	<input type="checkbox"/> Checking	<input type="checkbox"/> Traditional Savings	<input type="checkbox"/> IRA Savings
	<input type="checkbox"/> Archer MSA Savings	<input type="checkbox"/> Coverdell Ed. Savings	<input type="checkbox"/> HSA Savings

Is this a business account?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Account owner	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
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I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



2019

Foreign Assets

5C

Note: If the aggregate value of the accounts does not exceed \$10,000, then you do not need to provide details.

General Information:

TSJ _____
 Title of filer _____
 Enter all countries where you have foreign bank accounts _____

Foreign Identification:

Yes	No

Passport _____
 Foreign TIN _____
 If not passport or TIN, enter description _____
 Number _____
 Country of issue _____

Information on Foreign Financial Accounts:

1 - Bank Account 2 - Securities Account 3 - Other

Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A				
B				

Street Address	City
A	
B	

State	ZIP/Postal Code	Country	GIIN
A			
B			

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign

Last Name or Organization Name	First Name	Middle Initial	Suffix	Taxpayer ID Number
A				
B				

# of Joint Owners	Street Address	City
A		
B		

1 - No financial interest 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated

State	ZIP/Postal Code	Country	Ownership Code	Filer's Title
A				
B				

1 - Deposit 2 - Custodial

Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A							
B							



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Foreign Assets

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Asset Information:

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Partnership 2 - Corporation 3 - Trust 4 - Estate

Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity		

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity	GIIN

If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Issuer 2 - Counterparty

1 - U.S. person
2 - Foreign person

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

1 - Individual 2 - Partnership 3 - Corporation 4 - Trust 5 - Estate

Mailing Address of Issuer	City or Town of Issuer

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Foreign assets were acquired or sold during the tax year

Foreign Bank Accounts and Trusts:

At any time during 2019, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account? Yes No

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2019, whether or not you had any beneficial interest in it? Yes No



2019

2019 Tax Return Checklist

Client Name: _____

	Prior Year	Current Year
Income:		
Wages (IRS W-2)	_____	_____
Interest Income (IRS 1099-INT)	_____	_____
Dividend Income (IRS 1099-DIV)	_____	_____
Brokerage Statements (Form 1099-A,B,S)	_____	_____
IRA/Pension/Annuity Income (IRS 1099R)	_____	_____
Schedule K-1s (IRS K-1)	_____	_____
Miscellaneous Income and Adjustments (IRS-1099-MISC, G)	_____	_____
Rent and Royalty Income	_____	_____
Itemized Deductions:		
Medical/Dental Expenses	_____	_____
Real Estate Taxes	_____	_____
Property Taxes	_____	_____
Mortgage Interest (Form 1098)	_____	_____
Charitable Contributions	_____	_____
Other:		
Estimated Tax Payments	_____	_____

* Provide any tax related information not listed above, e.g. new brokerage statements, K-1 investments, etc.



2019

IRA/Pension/Annuity Income

TSJ	Payer Name	Account No.	Prior Year Amount	Information Included (X or ✓)



2019

Itemized Deductions

TSJ	Description	Prior Year Amount	Information Included (X or ✓)
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Medical/Dental Expenses:

Real Estate Taxes:

Property Taxes:

Mortgage Interest:

Charitable Contributions:



2019

Federal, State, and City Tax Payments

Refund Application:

If you have an overpayment of taxes, do you want the excess:

Refunded Yes No
 Applied to next year's estimated tax liability Yes No

Federal Estimated Tax Payments:

2019 1st Quarter Estimate (Due 04-15-2019)
 2019 2nd Quarter Estimate (Due 06-17-2019)
 2019 3rd Quarter Estimate (Due 09-16-2019)
 2019 4th Quarter Estimate (Due 01-15-2020)

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

State and City Estimated Tax Payments:

2019 1st Quarter Estimate
 2019 2nd Quarter Estimate
 2019 3rd Quarter Estimate
 2019 4th Quarter Estimate

TSJ _____
 State/City Name _____

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2019 1st Quarter Estimate
 2019 2nd Quarter Estimate
 2019 3rd Quarter Estimate
 2019 4th Quarter Estimate

TSJ _____
 State/City Name _____

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2019 1st Quarter Estimate
 2019 2nd Quarter Estimate
 2019 3rd Quarter Estimate
 2019 4th Quarter Estimate

TSJ _____
 State/City Name _____

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2019 1st Quarter Estimate
 2019 2nd Quarter Estimate
 2019 3rd Quarter Estimate
 2019 4th Quarter Estimate

TSJ _____
 State/City Name _____

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid