

Taxpayer: _____
 SSN _____ First Name _____ MI _____ Last Name _____ Date of Birth _____ Occupation _____
(Exactly as shown on Social Security Card)

Spouse: _____
 SSN _____ First Name _____ MI _____ Last Name _____ Date of Birth _____ Occupation _____
(Exactly as shown on Social Security Card)

Address: _____
 Mailing Address _____ Apt. Number _____ City _____ State _____ Zip Code _____

Cell/Home # _____ Work: _____ Email: _____

This Organizer is provided to help you gather and organize information relating to preparation of your personal income tax return. Where indicated, we have provided additional worksheets and other specialized organizers where you can provide additional important information.

Filing Information	Please answer "Yes" or "No" to ALL of the following questions.		Yes	No
Is your MAILING address correct as shown above?	<input type="checkbox"/>	<input type="checkbox"/>		
Do you wish to designate \$3 to Presidential Election Campaign Fund? <i>(Your answer will not affect your refund)</i>	<input type="checkbox"/>	<input type="checkbox"/>		
Do the name(s) on your Social Security Card(s) exactly match the names on this form? <i>(Check yes, after you complete the ACA Health Insurance Disclosure Questionnaire on page 2.)</i>	<input type="checkbox"/>	<input type="checkbox"/>		
Do you have income from more than one state? If yes, describe.	<input type="checkbox"/>	<input type="checkbox"/>		
Did you move to new state? If yes, provide move date: From: _____ To: _____	<input type="checkbox"/>	<input type="checkbox"/>		
Do you want Pacific Northwest Tax Service to prepare your state tax return(s)? If yes, indicate the state(s) you want prepared: <input type="checkbox"/> OR <input type="checkbox"/> CA <input type="checkbox"/> Other _____	<input type="checkbox"/>	<input type="checkbox"/>		
Do you want to donate part of your state refund to charity? If yes, how much?	<input type="checkbox"/>	<input type="checkbox"/>		
Did you and your dependents reside inside of the USA for the entire year? IF NO, provide other country name and dates of residence.	<input type="checkbox"/>	<input type="checkbox"/>		
Do you have income from a foreign country? Describe:	<input type="checkbox"/>	<input type="checkbox"/>		
Did you pay taxes to a foreign country? Describe:	<input type="checkbox"/>	<input type="checkbox"/>		
Do you have ownership or control of a foreign bank account/trust/pension/IRA? If yes, complete the Interest and Dividend Income Worksheet on page 3 of this organizer.	<input type="checkbox"/>	<input type="checkbox"/>		
Are you the dependent of another person?	<input type="checkbox"/>	<input type="checkbox"/>		
Are you or your dependents blind or disabled? Describe:	<input type="checkbox"/>	<input type="checkbox"/>		
Did you receive federal retirement income during the year?	<input type="checkbox"/>	<input type="checkbox"/>		
Did you receive self-employment income or work as an independent contractor during the year? If yes, do you want us to prepare local business returns?	<input type="checkbox"/>	<input type="checkbox"/>		
Did you receive active duty military pay during the year?	<input type="checkbox"/>	<input type="checkbox"/>		

Dependent Information (For each dependent, provide information as it relates to the current tax year only)							
First Name–Last Name <small>(Exactly as shown on each dependent's Social Security Card)</small>	Social Security Number	Dependent's Relationship to you	Months lived in your home in 2017	Date of Birth	Amount paid for childcare 2017	Education expense paid in 2017	Is the dependent disabled? 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 <input type="checkbox"/>
							Yes <input type="checkbox"/> No <input type="checkbox"/>
Does a divorce decree or other document you signed allow another person to claim your child as a dependent? If yes, describe:							Yes <input type="checkbox"/> No <input type="checkbox"/>

Childcare or Dependent Care Provider Information

- You may be eligible to claim childcare credits on both your federal and state returns.
- You may claim costs paid for the care of your child under age 13 or a disabled dependent or spouse of any age.
- You may claim costs for sending your child to after school programs and summer camps if these camps serve as child care to enable you to work, go to school or look for work.
- You must keep proof of your expenses in the form of cancelled checks and receipts.

Provider Name	SSN/EIN	Childcare Provider Address	\$ Paid

Questions to determine your filing status

Answer "Yes" or "No" for every question. Provide details where applicable.	Yes	No	Comments
Are you married?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes, did you live with your spouse during the last 6 months of the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did anyone help support you or your household?	<input type="checkbox"/>	<input type="checkbox"/>	
Other than the dependents you already listed on Page 1 of this Organizer, did you pay over ½ of the support of any other person?	<input type="checkbox"/>	<input type="checkbox"/>	
Are you a surviving widow(er)? If yes, what was your spouse's date of death?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay to keep up a home for a related person? If yes, name and relationship of the person you provided a home for.	<input type="checkbox"/>	<input type="checkbox"/>	

Questions to determine if you are entitled to EITC

Answer "Yes" or "No" to every question. Provide details where applicable.	Yes	No	
Did your child(ren) or grandchild(ren) live with you more than 1/2 yr?	<input type="checkbox"/>	<input type="checkbox"/>	
Did your brother/sister/niece/nephew live with you more than 1/2 yr?	<input type="checkbox"/>	<input type="checkbox"/>	
Did your fosterchild (placed by agency) live with you more than 1/2 yr?	<input type="checkbox"/>	<input type="checkbox"/>	
Did another person live with you during the year? Were they related?	<input type="checkbox"/>	<input type="checkbox"/>	
Is there anyone else who might be able to claim your child for EIC? If yes, whom?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you and your child(ren) live in USA more than 1/2 year?	<input type="checkbox"/>	<input type="checkbox"/>	

ACA Health Insurance Disclosure Questionnaire

	Yes	No
Did you and your dependents have health insurance for ALL months of 2017?	<input type="checkbox"/>	<input type="checkbox"/>
Check "Yes" if you are giving PNW Tax copies of all forms 1095-A, 1095-B and 1095-C for yourself, spouse and dependents.	<input type="checkbox"/>	<input type="checkbox"/>
Did you get married <input type="checkbox"/> or divorce <input type="checkbox"/> during the year? If yes, enter date of:	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase health insurance through a Federal (healthcare.gov) or State Marketplace?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your dependents share a policy with another person during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your employer offer you or your dependents health insurance coverage for any month?	<input type="checkbox"/>	<input type="checkbox"/>
If your employer offered coverage did you refuse to accept it? If yes, why?	<input type="checkbox"/>	<input type="checkbox"/>
Were you or your dependents covered by Medicaid, Medicare, CHIP, OHP , or other insurance?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a Health Insurance Exemption Certificate from HHS or the Marketplace? • If YES, please provide PNW Tax with a copy of the Certificate. • If NO, you must pay a penalty unless you qualify for an exemption, or relief due to hardship.	<input type="checkbox"/>	<input type="checkbox"/>
If you do not qualify for relief and you did not have health insurance, you will owe a penalty. Please provide the following information so PNW can compute your penalty for not having full-year coverage.		
Name all persons you support who did not have full-year health insurance:		
List months person(s) did not have health insurance:		
Initial here _____ if you REFUSE to pay the penalty for not having insurance with your tax return and would rather have the IRS use other collection actions against you. This choice may delay your refund.		

Income Reporting

The following questions relate to sources of income you had for the year. Answer "Yes" or "No" to every income type. Please provide us with copies of ALL income statements.	Yes	No	Comments (Enter the # of income statements)
Wage income (Provide us with W-2s)	<input type="checkbox"/>	<input type="checkbox"/>	
Did you purchase insurance from a Federal or State Marketplace? If yes, you must provide us with Form 1095-A which will be issued to you by mid-February.	<input type="checkbox"/>	<input type="checkbox"/>	
Interest income from bank, credit union, installment sale etc. (Complete the Interest & Dividend Income Worksheet below)	<input type="checkbox"/>	<input type="checkbox"/>	
Dividend income (Complete Dividend Income Worksheet below)	<input type="checkbox"/>	<input type="checkbox"/>	
Unemployment income (Provide Form 1099-G)	<input type="checkbox"/>	<input type="checkbox"/>	
Pension/Annuity/IRA income (Provide Form 1099-R)	<input type="checkbox"/>	<input type="checkbox"/>	
Social Security or Railroad Retirement Income	<input type="checkbox"/>	<input type="checkbox"/>	
Tip income	<input type="checkbox"/>	<input type="checkbox"/>	
Self-employment or Form 1099 Misc. Income (Please complete our Self Employment Organizer on our website)	<input type="checkbox"/>	<input type="checkbox"/>	
Alimony or spousal support income	<input type="checkbox"/>	<input type="checkbox"/>	
Partnership, S-Corporation, Trust or Estate income (Form K-1)	<input type="checkbox"/>	<input type="checkbox"/>	
Rental property income (Complete our Rental Property Organizer)	<input type="checkbox"/>	<input type="checkbox"/>	
Lotto or gambling winnings (Form W-2G)	<input type="checkbox"/>	<input type="checkbox"/>	
Sale of Stock (Provide cost basis and Form 1099-B for all sales)	<input type="checkbox"/>	<input type="checkbox"/>	
Sale of home or other property (Provide Form 1099-S)	<input type="checkbox"/>	<input type="checkbox"/>	
Cancelled debt or home foreclosure (Provide Form 1099A or C)	<input type="checkbox"/>	<input type="checkbox"/>	
SSI, Disability, Child Support, Food Stamps, Welfare, Housing Assistance, or other nontaxable income .	<input type="checkbox"/>	<input type="checkbox"/>	
Did you have any other form of income not listed above?	<input type="checkbox"/>	<input type="checkbox"/>	

Interest & Dividend Income Worksheet

- Please provide copies of all **1099-INT** and **1099-DIV** statements you received for the year.
- If you are receiving interest payments under a seller financed mortgage, we will need the name, address and SSN of the person making payments to you.
- For each payer of interest or dividends, enter the total payment received.

Did you receive income from account that belongs to another person? If yes, provide the name, address and SSN of the other person and the amount of income that is their share.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Interest received (List payer banks)	Amount \$	Dividends received (List companies)

Foreign Income / Foreign Financial Holdings Worksheet

	Yes	No
Do you have money in or ownership of a financial account such as a bank account, brokerage account or IRA/retirement account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have \$10,000 or more on deposit in foreign financial accounts at any time in 2017? If yes, you are required to report these accounts by filing FBAR (FinCEN 114). Do you want PNW Tax to prepare your FBAR (FinCen 114) report for you? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>
If yes, complete our Foreign Income and Assets Tax Organizer .		
Did you reside and work outside of the United States? If yes, complete our Foreign Income and Assets Tax Organizer .	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay tax to a foreign country? If yes, complete our Foreign Income and Assets Tax Organizer .	<input type="checkbox"/>	<input type="checkbox"/>

Deductions and credits you may qualify for

Answer "Yes" or "No" or enter N/A. Provide information, statements or receipts as applicable.	Yes	No	Comments
Are you a K-12 teacher or educator ? If yes, how much did you spend on school supplies?	<input type="checkbox"/>	<input type="checkbox"/>	
If you are a Military Reservist , did you incur expenses traveling to reserve camp? If so, provide details of commute and lodging expenses. <i>(Please complete Employee Business Expense Organizer found on our website)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make contributions to a Health Savings Account ? If so, how much did you contribute? <i>(Provide Form 1099-HSA)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you move more than 50 miles during the year? If so, complete the Moving Expense worksheet on page 5 .	<input type="checkbox"/>	<input type="checkbox"/>	
Did you or will you make contributions to a SEP or SIMPLE IRA plan for the 2017 tax year? If so, how much?	<input type="checkbox"/>	<input type="checkbox"/>	
If self-employed , did you pay for health insurance ? If yes, how much?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay a penalty for early withdrawal from a deposit at your bank or credit union? If so, how much?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay or receive alimony during the year? If yes, how much?	<input type="checkbox"/>	<input type="checkbox"/>	
Have you or will you contribute \$ to a Traditional IRA by April 15? If yes, enter \$ contributed.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you, your spouse or dependents attend higher education programs during the year? If yes, enter tuition, fees, books & supplies expenses paid by cash, student loan or other means for the year. <i>(Please provide a copy of Form 1098T for each student and expense.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you adopt a child or incur adoption expenses during the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you purchase a new plug-in electric vehicle ? If yes, what is the model & serial # of car?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you purchase an energy efficient appliance or make any energy efficiency improvements to your home ? If yes, provide description and \$ spent	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay for unreimbursed medical expenses during the year? <i>(If so, complete the Medical Expense Worksheet on page 5 of this organizer)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make estimated tax payments during the year? If so, complete the Estimated Tax Worksheet on page 5 .)	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay property taxes on your home residence during the year? If yes, enter the amount of tax you paid & date paid.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay property taxes on a second home or vacant land? If so, enter amounts paid.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you purchase a new car, RV or other high-cost item during the year? If yes, enter sales taxes paid on applicable items.	<input type="checkbox"/>	<input type="checkbox"/>	
Did you buy or sell a home during the year? <i>(If yes, please complete our Home Buyer or Home Seller Organizer as appropriate see our website.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay mortgage interest on your first or second home? <i>(If yes, please provide us with Form 1098 for ALL loans secured by your home.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay any interest on a boat or RV loan ? <i>(If yes, provide us with Form 1098 or another interest statement from lender.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay margin interest or other interest on investment property ? <i>(Please provide financial statement).</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you donate money or personal belongings or property to charity ? If so, please provide copies of charitable receipts. <i>(See page 6 for Charitable Contributions Worksheet).</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you lose property of value due to casualty or theft loss ? If yes, provide details about the event and property lost.	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	Comments
Did you incur any job-related expenses such as: Union or Professional Dues, Safety Equipment, Supplies, Continuing Education, Travel, Meals, Entertainment? <i>(If yes, please complete our Employee Expense Organizer found on our website.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you incur investment related expenses such as safety deposit box, brokerage fees etc. <i>(If yes, provide details and \$ spent.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you pay for tax preparation , tax advice, tax software? <i>(How much?)</i>	<input type="checkbox"/>	<input type="checkbox"/>	
Did you have any gambling losses during the year? <i>(If yes, \$ lost.)</i>	<input type="checkbox"/>	<input type="checkbox"/>	

Estimated Tax Payment Worksheet

Complete this worksheet if you made estimated tax payments for 2017

Refund applied to 2015 from 2014 refund	First Quarter payment due APRIL 15	Second Quarter payment due JUNE 15	Third Quarter payment due SEPT 15	Fourth Quarter payment due JAN 15	TOTAL FOR YEAR
Federal \$	\$	\$	\$	\$	\$
State \$	\$	\$	\$	\$	\$

Extension Worksheet (Extension due date is April 18, 2017)

	Yes	No
Have you or will you file an IRS extension for more time to file your 2017 return? If yes, what is the amount of money you paid to IRS with your extension? \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Do you want PNW Tax to file an IRS extension for you? If yes, what amount of money will you pay to IRS with your extension? \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Have you or will you pay money with your state extension? If yes, provide the name of the state(s), amount and date paid:	<input type="checkbox"/>	<input type="checkbox"/>

Medical Expense Worksheet

- You may deduct unreimbursed medical expenses to the extent they exceed 7.5% of your income.
- If you are age **64 or older**, you may be able to claim medical expenses as a deduction on your **Oregon return** even if you do not qualify to claim expenses on your federal return. **IF you qualify**, indicate total expenses paid for taxpayer and spouse.
- If you withdrew money from your health savings account, you must use the money to pay qualified medical expenses.
- The range of medical expenses deductible under the law is quite broad. It is worthwhile to keep track of all medical expenses and to tax plan by paying large medical bills in a single year rather than paying them over time.
- You may deduct medical costs paid by credit card or other loan.

Doctors \ Dentists \ Naturopaths \ Hospitals	\$	Stop smoking & weight loss programs	\$
Chiropractors \ Massage therapists	\$	Optometrists, contacts, glasses	\$
Medical insurance premiums	\$	Medical equipment	\$
Long term care insurance premiums	\$	Medical improvements to home	\$
Prescription drugs	\$	Other costs	\$
Mental health \ other counseling programs	\$	Medical miles driven	miles

Moving Expense Worksheet

You may deduct unreimbursed costs of moving to a new work location. Your move must be more than 50 miles. You must work at least 39 weeks at your new job unless an exception applies.

Miles from old home to old job:	Miles from old home to new job:
Date you left old home:	Date you arrived to new home:
Cost of packing and transporting household property	\$
Cost of travel (bus, air, auto) and lodging (do not include meals)	\$
Truck or trailer rental	\$
If you drove to your new home, provide the number of miles you drove.	miles
Other expenses such as airfare (describe)	\$
Did your employer reimburse any moving costs? If so how much?	\$

OREGON Filers Only

If yes, describe

	Yes	No	Comments
Did contribute to the Oregon College Savings Plan ? How much?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make a contribution to the Oregon Cultural Trust ? How much?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make a contribution to an ABLE account for a disabled person?	<input type="checkbox"/>	<input type="checkbox"/>	
Is your child on an IEP or IFSP for special education services?	<input type="checkbox"/>	<input type="checkbox"/>	
Did you make any political contributions during the year? Describe	<input type="checkbox"/>	<input type="checkbox"/>	

Charitable Contributions Worksheet

- You must keep proof of your cash/check donations to charity in the form of a cancelled check or a receipt from the charitable organization. You may not claim a deduction for cash contributions you made to charity without a receipt or other proof of payment.
- To be deductible you must make your contribution to a church, government organization or a registered non-profit organization.
- If you donated more than \$500 of noncash items to charity, you must provide information describing the items donated their original cost to you, the name of the organization you donated to and the value of the property donated.

Cash or check gifts to charity	\$ donated	Organization name	Non-cash gifts to charity	Your cost and date bought	FMV & date donated	Name & address of organization you donated to
Church tithes and offerings			Clothing			
Non-profit membership fees			Furnishings			
Other cash/check donations			Automobiles			
Volunteer expenses			Artwork			
Volunteer miles driven			Stocks & bonds			
			Toys			
			Office equipment			

Tax Return Filing Preferences

Except where e-filing is not possible, we will electronically file your returns. In setting up your returns for e-file, we need to know how you would like to receive your refund(s) or pay amounts you owe. Please indicate your choices below.

REFUND(s) – Indicate your preferred receipt method below

- Paper check** (mailed to the address shown on the front page of this organizer.)
- Direct deposit** (Provide bank account information in the space below or attach a check.)

AMOUNTS OWED – Indicate how you would like to make payment to the IRS and state(s)

- Paper check** (We will provide payment voucher(s) and envelope(s) for you to mail payment to the IRS/state(s)/city)
- Direct Debit** (Auto withdrawal from bank account. Provide account information in the space below or attach a check)
- Installment Agreement** (Allows you to make payments to the IRS over time. Interest charges apply.)

Bank Account Information

To set up direct deposit or direct debit, we will need the following information. If possible, provide us with an image of a check from your account for verification purposes.

Bank name

RTN

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Account # _____

Attach check here.

TERMS OF ENGAGEMENT

Thank you for choosing Pacific Northwest Tax Service to assist you with your 2017 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 2017 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. Tax organizers are available on our website at www.pnwtax.com. We encourage you to use these organizers to help you collect the data required for your return. Our staff can also provide you with paper copy of the organizer if you request one.

Tax Return Preparation Procedures

To help ensure we deliver you with the best possible service, it is important that you understand the procedures involved in the preparation of your return which are as follows:

- Step 1. Information collection:** We will collect required information from you via in-person or telephone interview, and via email correspondence. You may deliver documents to us at the time of your interview and through the use of our SecureFilePro portal system.
- Step 2. Analysis and preparation:** We will analyze your tax documents and prepare your return based upon the information you provide to us.
- Step 3. Draft return review:** We will present you with a draft copy of your return for you to review. You will review the return and notify your preparer of any required changes you believe should be made. It is especially important to advise your preparer of incorrect names, addresses, tax identification numbers, or bank routing and account numbers. You should also ensure that income and deduction amounts seem accurate.
- Step 4. Signatures and payment of bill.** Your preparer will provide you with Form 8879 (*E-File Authorization Form*) for signature. **IMPORTANT: You and your spouse (if filing jointly) must sign Form 8879 and return the form to us before we will file your return.** Your tax preparation bill will be reviewed with you at this time and must be paid before we electronically file your return. For an additional charge of \$90, you may elect to have our fees withheld from your refund through the Republic Bank Refund Transfer product.
- Step 5. Tax Consultant review and electronic Filing:** After you have signed Form 8879 and paid your tax preparation fees, your return will be routed to our processing department where it will be error-checked. If significant errors are discovered, your preparer will contact you to notify you of the errors. You will be provided with a corrected copy of your return and you will be asked to sign a new Form 8879 which you will need to sign and return to us before we will file your return.
- Step 6. Pick up of paperwork:** When review of your return is completed by our Designated Consultant, your return will be electronically filed with the IRS and applicable state(s). Assuming your return(s) are accepted by the IRS and applicable state(s), Processing will print and assemble a final paper copy of your return. You will then be notified by phone or email that your paperwork is ready for pickup. You can stop by our office during normal business hours to pickup your original documents and a printed copy of your return. Any documents not picked up within 4 years will be destroyed.

Accounting services

Pacific Northwest Tax Service offers bookkeeping, accounting and payroll services for small business. These services are offered separately from our tax preparation services and are not included in the cost of preparing your return. The hourly rate for bookkeeping and payroll is \$80/hour outside of tax season and \$200/hour during the tax season. Complex accounting services performed by our CPA, Leonard Mitchell, are billed at a rate of \$300/hour. 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, of course, inform you of any material errors, fraud, or other illegal acts we discover.

Unclear law

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 reasonable alternative that you select.

Penalties for late payment of tax

You are solely responsible for making timely payment of taxes that you owe. The law imposes penalties when taxpayers underpay or make late payment of their tax liabilities (amounts owed) including:

- **Estimated tax penalty:** If you underpay taxes during the year, you can be assessed an estimated tax penalty.
- **Late payment penalty:** If you pay taxes after the April 15 filing deadline, you can be assessed late filing penalties, late payment penalties and interest on amounts you owe.

Filing deadline and extensions

The filing deadline for your 2017 return is April 18, 2017. You may apply for an extension by filing Form 4868 on or before April 17, 2018. IMPORTANT: An extension of time to file does not give you more time to pay your tax. You are solely responsible for paying your tax on time. You should remit any amount you owe by April 17, 2018 with your timely filed Form 4868. You may also pay taxes owed online with the IRS and your state.

Price Schedule

We generally charge a flat fee for each form and worksheet that is included with preparation of your tax return. A time charge may apply for additional bookkeeping or consulting services. Our fee for preparing your returns will be based upon the Price Schedule posted in our offices.

Return and retention of original documents

We will return your original records to you at the end of this engagement. You should securely store these records along with all supporting documents, canceled checks, credit card statements, etc., as these items may later be needed to prove completeness or accuracy of your return. We will retain copies of your returns, W-2s and certain other required documents for a minimum of 4 years, after which these documents will be destroyed.

Our engagement to prepare your 2017 tax returns will conclude with the delivery of the completed returns to you (if paper-filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you choose not to e-file your returns or you are not able to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. We will not mail paper returns to the government for you. Review all tax-return documents carefully before signing them.

Identity theft alert and use of secure portal

The IRS strongly advises all taxpayers to avoid sending valuable personal information via email. Cyberthieves routinely target tax return preparers, banks, medical offices and other businesses that store confidential information that can be used to steal your identity. We are committed to the protection of your information and therefore maintain the following policies for security reasons:

1. We will not email copies of your tax return to you and we strongly advise that you do not email your valuable information to your tax preparer.
2. Instead, we request that you use our SecureFilePro cloud-based portal. The portal allows you to send and receive information in a secure environment. Information on how to use the portal is found on our website at www.pnwtax.com. Click on the **User Instructions** link in the upper left corner of the landing page. Your tax preparer will set up Portal access for you at your request.
3. We do not mail copies of returns, however we will arrange for signature delivery via UPS or FedEx for an additional charge of \$70.

Affirmation and acceptance of terms

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

Taxpayer Signature

Date

Spouse Signature

Date