

Meredith, Elkins & Feldman, PLLC
P O Box 1898
Morristown, TN 37816
423-586-2171

OUR WORK AGREEMENT

Client Name: _____

Thank you for engaging us to assist you. We will provide you with these services (as checked/circled):

- (X) Individual Tax Prep: [X] 2014 [] _____ () Business License Tax prep: _____
() Tax planning () QuickBooks help () Compiling tax data () Financial planning
() Consulting services () 1099 Preparation () Other _____ () _____

Here are the terms of our professional relationship:

A. We will prepare our work product based only on information which you give us. In some cases we will document things that you tell us and you agree that this process is the same as if you had handwritten it yourself. You represent that you will provide us information which is complete, true and correct, disclosing all relevant facts. Further you represent that you have sufficient written records to support any written or oral representations you make to us. We will restrict our services to those which are shown above with no continuing obligation to update or provide other services. We don't file extensions unless asked to do so. The IRS says it is your responsibility that all items of income and expense are properly included and presented on your tax return. You promise to review the returns carefully before signing and submitting Form 8879 or signing and mailing your return. We will, in some cases at our discretion, e-file your returns upon receipt of a signed form 8879. It is possible your e-filing may be rejected, in which case we will prepare returns for paper filing.

B. You will be required to have any necessary information submitted to us no later than 2 weeks prior to the filing deadline. Any information we request within 2 weeks of the deadline will need to be submitted to us within 24 hours of the request. Failure to provide the needed information timely may result in the filing of an extension or late filing of your return. We are not responsible for penalties or interest incurred on late filed returns or late payments due to your failure to provide timely information or documentation.

C. You're aware of IRS record keeping and documentation requirements and you represent that you have the necessary documentation. You understand we won't audit or verify your information.

D. It is possible you may receive a notice for additional tax, or for clarification of items. You promise you will contact us before responding if you receive any communication from any taxing authority.

Additional work required including responding to any inquiries from tax authorities, tax planning, amended returns or audit work will be billed at our regular rates.

E. There may be elections and decisions in your return which could be challenged by tax authorities. If we believe we see a gray area, we will discuss it with you. We are required by law to disclose any position on a return for which there is a reasonable probability of challenge. Tax law is ever-changing. It is possible that you may be assessed additional tax, interest, or penalties. There will be circumstances where we cannot predict how a specific course of action will turn out, in these circumstances, the final decision rests with you. Our job is to advise you about the various options, their legality in our opinion, our mutual responsibilities and foreseeable outcomes.

F. Penalties on underpayment, late filing or failure to file on time and interest on unpaid tax are your responsibility. If you receive a penalty imposed as the result of our error, we will reimburse you for the penalty or credit your account at our option.

G. You understand what was involved in the preparation of your return and acknowledge that the return was prepared with your informed consent. Our billing rates are hourly in most cases and for individual tax returns we bill by the form adjusted for time, a schedule of rates is available upon request, and you agree to pay our bill upon presentation. If it is necessary to compile information before completing your return, we will bill for that additional work. Also, if our time spent meeting with you, either by phone or in person, exceeds the normal time allotted for an appointment, we reserve the right to bill for that additional time.

H. We are assuming that you do not need to file any 1099's. If this is an incorrect assumption, it is your responsibility to inform us of such. However, if it comes to our attention based on other information you provide us that 1099s may need to be filed, we will contact you to determine if these truly needed to be filed, and if they were or will be filed. You are also responsible for acquiring W-9's and acquiring and maintaining all documentation relating to 1099s.

I. We will return all the original source documents provided to us. We routinely scan and keep copies of some supporting documents, but we are not the custodian of your records, and you cannot rely upon us to maintain support for your tax return. That is your responsibility. By accepting the return copy, you acknowledge the return of all original source documents.

J. Should there be any disagreement of any sort between us, you agree to mediation. If mediation is unsuccessful, you agree to binding arbitration under the rules of the American Arbitration Association. The limit of time for making a claim arising from our services is one year after the services are rendered.

K. In the case of work product covering more than one party, the undersigned enters into this agreement on behalf of all affected parties (i.e., husband signing for both spouses).

L. If any provision herein is inoperative, the remainder of this agreement shall remain in full force and effect. This agreement is intended as the complete agreement and can only be modified in writing signed by both of us.

Taxpayer

Spouse

Read, understood and agreed to on ___/___/____

Please answer all that apply to the current tax year.

TAX YEAR 2014

TAXPAYER & SPOUSE NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

PHONE _____ CELL NUMBER _____

EMAIL (for our information only) _____

1. HAVE YOU MARRIED, DIVORCED OR SEPARATED IN 2014? ___ (Mark the correct box below)
MARRIED DIVORCED SEPARATED DATE _____
2. NEW DEPENDANT NAME _____ BIRTH DATE _____
NEW DEPENDANT SOCIAL SECURITY NUMBER _____
3. REMOVE A DEPENDANT _____ NAME _____
4. DID YOU PAY FOR CHILDCARE? _____
5. DO YOU OR YOUR SPOUSE, IF APPLIES, HAVE SIGNING AUTHORITY ON A FOREIGN BANK ACCOUNT, OR DID YOU RECEIVE A DISTRIBUTION FROM, OR WERE THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST? _____ TAXPAYER YES _____ SPOUSE YES

6. IF YOU ARE DUE AN INCOME TAX REFUND AND WOULD LIKE THE AMOUNT DIRECT DEPOSITED TO YOUR BANK ACCOUNT, PLEASE ENTER THE ROUTING AND ACCOUNT NUMBER:
ROUTING NUMBER _____ BANK NAME _____
ACCOUNT NUMBER _____ SAVINGS CHECKING

7. *IF YOU CLAIM MILEAGE FOR A JOB, BUSINESS, RENTAL, OR FARM, PLEASE PROVIDE THE FOLLOWING INFORMATION:

1. 2014 Business Miles (first business stop to last business stop) _____
2. 2014 Commuting Miles (from home to first business stop and last business stop to home) _____
3. 2014 Other Miles (personal miles) _____
4. 2014 Total Miles Driven (1+2+3 = 4) _____

Was your vehicle available for use during off-duty hours? Y N
Is another vehicle available for personal use? Y N
Do you have evidence to support your deduction? Y N
If yes, is evidence written? Y N

NOTE: IRS regulations require that you maintain documentation of your business mileage. You should maintain a mileage log as documentation. This form does not qualify as written documentation of mileage.

8. **ANSWER THE FOLLOWING IF YOU HAD A BUSINESS, RENTAL PROPERTY, OR FARM:
Did you make any payments in 2014 that would require you to file Form(s) 1099? Y N
If "Yes," did you or will you file required Forms 1099? Y N

9. OTHER ITEMS TO DISCUSS _____

TAXPAYER	DATE	SPOUSE	DATE

*If you have more than one vehicle, please use our business worksheet. If you are unsure of the IRS definitions of commuting miles or business miles, see our website, meredithandelkinspllc.com.
**If you are unsure about 1099's, obtain our 1099 letter or see our website, meredithandelkinspllc.com.

Affordable Care Act Worksheet

You may have received a form 1095 from the government marketplace, your health insurance company, or your employer. If you bought insurance from the marketplace in 2014, you will need to bring us form 1095A once you receive it before we can begin working on your return. If you purchased health insurance directly from an insurance company or through a group plan with your employer, but have not yet received the form 1095, you may use this form in its place. You may receive one of these forms (either 1095B or 1095C) at a later date. If the information you receive on these forms differs from that below, an amended return may be necessary.

List your name, your spouse's name, and/or each dependent's name below. For each individual, check the box in the column labeled "Full" if the individual had minimum essential coverage for the entire year, check the box labeled "None" if the individual did not have insurance all year, or check the box for each month that the individual did **NOT** have minimum essential coverage. If you do not know if you had minimum essential coverage, please contact your insurance company to find out. If you received insurance through the Marketplace, check the box labeled "Mkt". If you have been granted a full or partial exemption for an individual, check the box in the column labeled "Exm" and only check those months that are **NOT** covered by the exemption, if any. We will need a copy of your exemption certificate. We will evaluate your eligibility for other exemptions during the preparation of your return.

Name	Full	None	Mkt	Exm	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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By signing below, you acknowledge that the information provided is true to the best of your knowledge. You also understand that you may receive a Form 1095 at a later date. If an amended return is required and you choose to have it prepared, it will be done at an additional cost to you.

Taxpayer signature

Date

Spouse signature

Date