

Taxpayer1: <input style="width: 150px;" type="text"/>		Taxpayer2: <input style="width: 150px;" type="text"/>	
These questions pertain to calendar year 2013 unless otherwise noted. If married, questions apply to both taxpayers.			
1)	What is your marital status?	<input type="checkbox"/> Single/Head of Household <input type="checkbox"/> Married <input type="checkbox"/> MFS <input type="checkbox"/> Civil Union/Domestic Partner	
	Y/N or N/A If marked with (***) - Refer to substantiation worksheet	Y/N or N/A If marked with (***) - Refer to substantiation worksheet	
2)	Did you receive income from any of the following sources? Please provide all Forms W-2(s), 1099's, etc., as indicated below.		
	Wages, salaries, tips, etc. (Form W-2)		Engage in bartering or trade transaction(s) (1099B) ***
	Taxable and/or tax exempt interest income (1099-DIV)		Had cancelled or foreclosed debt (1099-A or 1099-C) ***
	Dividend income (1099-DIV)		Received a "Ministerial Housing Allowance"
	Taxable refunds, credits, or offsets of state and local income taxes (1099-G)		Other miscellaneous income <u>not</u> reported on 1099-MISC
	Alimony income		Disability or sick-pay income not reported on Form W-2
	Business income or (loss) or received Form		Engaged in a home based business, hobby or farm?
	Gain or (loss) on Sale of Capital Assets - (1099B)		Served on a jury or election board in 2013
	Other gains or (losses) (Sale of Business Property)		Tips or gratuities not reported on Form W-2
	Distributions from IRA(s) and/or Roth IRA(s) (1099-R)		Withdrawals from Health Savings Accounts (HSAs)
	Distributions from pensions and/or annuities (1099-R)		Withdrawals from 529 college savings plan or from a Coverdell Education IRA (1099-Q)
	Rental real estate income or (loss)		Scholarships or grants (1098-T)
	Royalties, partnerships, S-corporations, trusts or estates income		Paid as a babysitter, caregiver, personal chef, etc. ***
	Farm income or (loss)		Gambling or lottery winnings reported on W-2G ***
	Unemployment compensation (1099-G)		Gambling or lottery winnings <u>not</u> reported on W-2G ***
	Social security benefits (1099-SSA)		Any other income not previously discussed? ***
	Y/N or N/A If marked with (***) - Refer to substantiation worksheet		Are you claiming the Earned Income Credit in 2013?
3)	Are there any changes to your dependents as reported on your 2012 1040? ***		
4)	Did you purchase, refinance, sell or dispose of your principal residence, second home or vacation home In 2013? ***		
5)	Did your personal residence convert to business use or no is longer used as a personal residence in 2013?		
6)	Did you claim the First-Time Homebuyers credit for your personal residence purchased before 11/6/2009 (\$7,500 credit) or after 11/5/2009 and before 5/1/2009 (\$8,000 credit)? Or, claim the Long-Time Homeowners credit (\$6,500) for homes purchased after 11/5/2009 and before 5/1/2010)?		
7)	Are you a NON-CUSTODIAL PARENT claiming an exemption(s) for your child(ren) pursuant to the custodial parents consent? A FORM 8332 SIGNED BY THE CUSTODIAL PARENT MUST BE PROVIDED PRIOR TO FILING THE NON-CUSTODIAL PARENT'S 2013 1040.		
8)	Did any of your dependent children have ANY unearned income in 2013?		
9)	Did the you convert a Traditional IRA into a Roth IRA in 2013? Or, re-characterized your converted Roth IRA?		
10)	Were any stock options granted to you by your employer, or did you exercise any stock options in 2013?		
11)	Did you invest, transfer assets to, or start a business venture in 2013? ***		
12)	Did you sell, transfer assets from, or cease to operate or participate in any business venture in 2013? ***		
	Y/N or N/A If marked with (***) - Refer to substantiation worksheet	Y/N or N/A If marked with (***) - Refer to substantiation worksheet	
13)	Did you incur any of the following expenses in 2013? Please provide substantiation of the expense(s) claimed.		
	Educator expenses (K-12 only)?		Paid real estate taxes on your personal residence and/or
	Business expenses of reservist, performing artist and fee-based government officials?		Paid any other state or local taxes in 2013? ***
	Contribute to Health savings account(s)?		Paid mortgage or home equity interest in 2013?
	Moving expenses?		Contributed to charities in 2013? ***
	Self-employed SEP, SIMPLE and qualified plans?		Cash (Less than \$250 per single contribution)
	Self-employed health insurance deduction?		Household goods or property
	Penalty on early withdrawal of savings?		Single contribution cash/property \$250 or more
	Alimony paid? (Divorce decree, name & SSN of		Qualified vehicle
	Contribute to a Traditional, SEP or Roth IRA in		Other
	Student loan interest paid? (1098-E)		Casualty and/or theft loss in 2013?
	Higher education tuition and fees paid? (1099-T)		Out-of-pocket job related expenses? ***
	Domestic production activities expenses?		Gambling losses?
	Unreimbursed medical expenses? ***		Hobby losses?
	Bought a car, boat, airplane or motorcycle in 2013?		Other miscellaneous deductible expenses?

Y/N or N/A	If marked with (***) - Refer to substantiation worksheet
14)	Did you inherit assets or receive proceeds from life insurance, or enter into a viatical agreement in 2013?
15)	Did you have a financial interest or signature or any other authority over a foreign financial account? ***
16)	Did you receive a distribution from, or were you the grantor or, or transferor to a foreign trust? ***
17)	Did you change jobs in 2013? <input type="checkbox"/> Do you have a 401(K) with your previous employer?
18)	Did you file for bankruptcy or close a bankruptcy case in 2013? ***
19)	Did you pay child care costs for a dependent child under the age 13, or costs for caring for a handicapped individual, so you could work, attend school, or look for a job? ***
20)	Did you make energy efficient improvements or purchase solar, geothermal, fuel cell, or small wind energy property for your personal residence in 2013?
21)	Did you pay an individual \$1,900 or more to perform household services during the year, such as caregiver, baby sitting, cleaning, cooking, landscaping, etc.? ***
22)	Did you make gifts totaling more than \$14,000 to any individual during 2013?
23)	Did you received any notices from the Internal Revenue Service or State department of revenue in 2013?
24)	For Illinois income tax purposes only : Did you purchase via the internet, mail order, or in another state, any items for use or consumption within the state of Illinois? If yes: upon the purchase of the items, did you either: (answer separately for each item purchased) (1) Not pay any sales tax to the seller? Or, (2) Paid sales tax at a less that the Illinois Use Tax Rate of 6.25% for general merchandise or 1% for food and drugs?
25)	Clark Financial Services prepared your 2012 Form 1040?
26)	New client(s) only ; has a copy of your 2012 Form 1040 been provided for review?
27)	You elect to direct deposit your refund? (see below) <input type="checkbox"/> Bank account data has been verified? <input type="checkbox"/>
28)	You elect to have your balance due paid via ACH? (see below) <input type="checkbox"/> Bank account data has been verified? <input type="checkbox"/>
29)	You have signed the 2013 IRS required Consent to Use form and 2013 Engagement Letter?

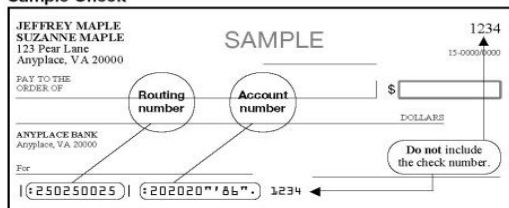
Please provide (or update) your address, phone number(s), email address(es) and birthdate below.

Please provide your dependent(s) name(s); SSN(s); birthdate(s), number of months lived in your home (for each dependent listed) and relationship to you on a separate sheet

Taxpayer1: <input type="checkbox"/> No change to personal data on file Name: 0 _____ SSN: _____ Birthdate: _____ Phone #'s Home: _____ Business: _____ Mobile: _____ Email1: _____ Email2: _____ Address: _____ Occupation: _____ <input type="checkbox"/> Disabled <input type="checkbox"/> Blind	Taxpayer2: <input type="checkbox"/> No change to personal data on file Name: 0 _____ SSN: _____ Birthdate: _____ Phone #'s Home: _____ Business: _____ Mobile: _____ Email1: _____ Email2: _____ Address: _____ Occupation: _____ <input type="checkbox"/> Disabled <input type="checkbox"/> Blind
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Bank Account Information

Sample Check



Note. The routing and account numbers may be in different places on your check.

Type of account: _____
 Routing #: _____
 Account#: _____

Please provide a "voided" check for account verification

2013 Tax Services Engagement Letter

This letter will confirm the understanding of the terms of service between ClarkFS, Inc. d/b/a Clark Financial Services and the taxpayer(s) described below. ClarkFS, Inc. d/b/a Clark Financial Services will provide the following tax services.

Services provided under this engagement letter include the preparation of the tax year 2013 Form 1040 federal return, resident state return, and additional state returns, if necessary¹. Note: all required forms will be utilized in the preparation of the services described by this engagement letter. All returns will be electronically filed at no additional charge to the taxpayer.

Your ESTIMATED 2013 PREPARATION FEE for the services described herein, will be between \$ _____ and \$ _____. Note, this is an estimate only, your actual preparation fee may vary. If the actual fee is greater than 25% of the estimate, you will be notified before preparation services are performed.

The taxpayer(s) will receive under this engagement letter for their records one (1) signed copy of the 2013 Form 1040 with all applicable state(s) returns and payment vouchers, if any. All original supporting documentation will be returned to the taxpayers for retention.

The tax preparation services contracted under this agreement shall be subject to the following conditions:

- 1) **Full payment for the services, less any retainer fees paid, as provided for by this engagement letter is due upon delivery of your 2013 return.**
- 2) Your 2013 tax return will be prepared solely upon the information provided. You represent under penalties of perjury that the information and representations made regarding income and deductions is accurate and complete. And, that all required documentation for income and deductions will be provided to Clark Financial Services or will be made available promptly upon request. The tax preparation services as described under this engagement letter are not designed to disclose any defalcations or irregularities. However, should any exist, Clark Financial Services will inform you of any items that must be addressed.
- 3) Clark Financial Services will return all original documents submitted to process your 2013 Form 1040. You will retain these original documents, cancelled checks, and any other document that form the basis of your income and deductions declared on your 2013 Form 1040. This information may be necessary to prove the return accuracy and completeness.
- 4) **You have the final responsibility to ensure the accuracy of your 2013 income tax returns as prepared. Therefore, you should review the returns carefully before signing and authorizing the electronic filing of the returns under this agreement.**
- 5) The 2013 tax preparation fee is only for the services described above and does not include the preparation of amended return(s), tax planning, assistance with audits or responding to correspondence from the tax authorities or agencies on issues that arise from the services described above. A separate fee of \$125 per hour, or fraction thereof will be assessed for any service outside the scope of preparing your 2013 Form 1040.

Taxpayer(s) Acceptance

I/we declare under penalties of perjury that the information and representations provided regarding income and deductions for our 2013 tax return preparation is accurate and complete. And, that I/we have all substantiation as required by law and regulation to support the income and deductions per the 2013 tax return.

I/we certify that I/we have read and understand the terms of this engagement and agree to the terms set forth. If this is a joint return, both spouses must sign this engagement letter unless one spouse signs on the basis of actual knowledge of all income and deductions.

Approved by: _____
 Taxpayer Date
 Print Name: 0 _____

Approved by: _____
 Taxpayer Date
 Print Name: 0 _____

Accepted by: Timothy J Clark CFP®, EA Date:
 ClarkFS, Inc. d/b/a Clark Financial Services

⁽¹⁾ A separate fee of \$75 per return fee applies to all required non-resident or part-year resident state returns prepared.

Consent to Use of 2013 Tax Return Information

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of you tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature

Your tax preparer, Timothy J. Clark CFP®, EA, is also in the business of providing financial and investment services beyond tax return preparation and tax representation. You understand that Timothy J. Clark CFP®, EA is a registered representative of H.D. Vest Investment Servicessm, Member SIPC, and an Investment Advisory Representative of H.D. Vest Advisory Servicessm and their affiliated companies, (collectively "H.D. Vest"), headquartered at 6333 North State Highway 161, Fourth Floor, Irving, Texas 75038, telephone number (972) 870-6000. You understand that Timothy J. Clark CFP®, EA may receive cash commissions or fees for the sale of, or advice concerning investments, securities, and financial products.

You understand that no tax return information will be disclosed to any person for any purpose unless specifically provided for in this consent or as otherwise allowed by Federal Law. You understand that by signing this consent, you are under no obligation to follow any future financial recommendations made to you or to purchase any products or services offered to you by Timothy J. Clark CFP®, EA, or H.D. Vest, or its affiliates.

If you do not consent, then you may still have your tax return prepared and electronically filed by Clark Financial Services, for a fee.

If you allow us to use your tax return information to determine if financial products and services may be appropriate or beneficial to you, please sign and date this consent to authorize the use of your tax return information.

You understand that you are not required to sign this consent and if you voluntarily sign the consent, federal law may not protect your information from further disclosure.

<input type="checkbox"/>	Accept	_____
<input type="checkbox"/>	Decline	Taxpayer1

<input type="checkbox"/>	Accept	_____
<input type="checkbox"/>	Decline	Taxpayer2

Print Name: 0 _____
 Date: _____

Print Name: 0 _____
 Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov.

Taxpayer1: <input type="text" value="0"/>	Taxpayer2: <input type="text" value="0"/>
***Substantiation Worksheet (Not a complete summary, if necessary, additional information may be requested to support your data.)	

Sources of Income:

- Sale of capital assets** : Form 1099B or other sales documents and original basis information or broker provided basis information (post 12/31/2010 purchases).
- Engage in barter or trade transactions**: Date of trade, property given up and property received, basis and FMV. Qualified intermediary (Starker) sales agreements or closing papers.
- Debt forgiveness or abandonment of property** : Need Form 1099A for abandonment, Date property was taken by the bank or sold in foreclosure. And, Form 1099C for cancellation of debt. Complete Insolvency Worksheet, if applicable.
- Lottery or gambling winnings**: Total amount won whether on Form W-2G or not. Contemporaneous written log of losses.

Other income not disclosed above, including but not limited to:

- Lawsuit settlements**: Date received, reason for the settlement, copy of the settlement agreement and Form 1099MISC issued.
- Prizes and/or Awards** : Form 1099MISC, or the value of prizes and awards not included on Form 1099MISC.
- Received compensation for babysitting, companionship, personal care provider, personal chef, maid or housekeeper, etc.**: Provide income and related expenses.

Change in marital status in 2013:

- Married in 2013: Need prior year's returns of both spouses.** Same sex couple married in a state which recognizes same-sex marriage.
- Divorced in 2013: Need finalized date and copy of the divorce decree.
- Separated in 2013: Need copy of the separate maintenance agreement. Date married: _____ State: _____

Change to dependents reported on 2012 1040:

- Birth or adoption of a child**: Date of birth or adoption, social security card(s), and, if applicable, the adoption papers.
- Additional members of household** : Date of occupancy and relationship
- Death of child or spouse** : Date of death and copy of death certificate.
- Adoption credit**: Date and amount of expenses, date of adoption, special needs certification.

Purchase, refinance or sale of personal residence, vacation home or other real estate:

- Purchase**: Closing documents.
- Sale**: Closing documents from both the purchase and sale of the property and cost of improvements to property.
- Refinance**: Closing papers with the amount borrowed, Form(s) 1098, and written description of the use of the loan proceeds.
- Recapture of homebuyer credit 2009 and later** : Date of sale or change from principal residence within 36 months of credit.
- Recapture/Repayment of 2008 credit**: Date of sale or change in use and record of amount repaid - year three of fifteen.
- Start or end a small business (Sch C, LLC, S-Corp/C-Corp or Partnership)**: Formation or termination dates and list of property contributions or distributions. All applicable K-1s.

Adjustments, deductions and credits:

Educator Expenses:

- Educator Expenses** : Qualified expenses include amounts paid for books, supplies (other than nonathletic supplies for courses of instruction in health and PE, computer software and equipment, and other equipment and materials used in the classroom. Contemporaneous records for these expenses must be kept by the taxpayer to substantiate these expenses.
- Educational expenses** : Form 1098T for parent or child, actual expenses record to verify expenses for credit/deduction purposes and financial transcript from school to show when actual expenses were paid.
- Unreimbursed medical expenses**: health Insurance premiums, totals of medical, dental and drug expenses, insurance reimbursements and last pay-stub for the year to verify if insurance premiums are pre or post-tax. Contemporaneous written record of medical miles and parking.
- Sales tax paid**: Sales tax return to verify tax paid on vehicles, motorcycles or home purchases.
- Real estate and/or personal property taxes paid**: Property tax bills and proof of payment.
- Mortgage interest paid**: Form 1098 for each mortgage. If multiple non-married borrowers on mortgage, proof of payment is required.

Charitable Contributions:

- Contributed cash to charity (less than \$250 per single contribution)** substantiation required: Cancelled checks; credit card record; record of electronic funds transfer; written receipt or letter from donee with donee's name, date and amount of contribution. Lack of documentation for cash contributions, however small, means no deduction. Tax return attachments are not required.
- Household goods and clothing contributed to charity** substantiation required: Good used condition or better; if not and deduction claimed for more than \$500 on single item, must attach a qualified appraisal. A qualified appraisal attached to the tax return may be required.

Taxpayer1 [Initial]: Taxpayer2 [Initial]:

Substantiation Worksheet (Continued)

Single cash or property contributed to charity of \$250 or more substantiation requirement for **each contribution**, a contemporaneous written acknowledgement from the donee substantiating the amount of the contribution **before the return due date, including extensions**. Tax return attachments or appraisals are not required.

Cash contributed to charity via payroll deductions substantiation required: pay stub, W-2 or other document from the employer showing the amount withheld for contribution plus pledge card or other document from donee organization that shows the name of the donee. Each payroll withholding is treated as a single contribution for purposes of the \$250 threshold. If any single payroll withholding is \$250 or more, the pledge card or other document must also contain a goods or services statement. Tax return attachments or appraisals are not required.

Property in general (other than cash) contributed to charity substantiation requirement: Receipt or letter with donee's name and address, date and location of contribution must be given with description of property; reliable written record if impractical to obtain receipt. Also need: evidence of fair market value of property and method of determination of value; basis of property and manner in which §170(c) reduction is determined if appreciated property. If making election for 30% capital gain property, a record of years for which election made and showing contributions in current year and carryovers to which elections apply. Appraisals may be required.

Property over \$500 but under \$5,000 contributed to charity substantiation requirement: See *Property in general (other than cash)* above; in addition, also need record of manner of acquisition and basis of donated property. There is no appraisal requirement. However, attach an explanation to the return if have reasonable cause for not providing information on acquisition date or cost.

Property over \$5,000, in general, contributed to charity substantiation requirements: See *Property in general (other than cash)* above; qualified written appraisal is also required. Complete Form 8283 Part B.

Transfer of IRA to charity: Brokerage statement showing transfer.

Charitable miles: Contemporaneous written log for total charitable miles driven.

Qualified vehicle contributed to charity substantiation requirements:

Deduction less than \$250: Need the name and address of the charity; the date of the donation; place where the car was donated and a description of the car.

Deduction greater than \$00 but less than or equal to \$5000: Need the name and address of the charity; the date of the donation; place where the car was donated and a description of the car. Also, an acknowledgement is obtained by the filing or due date, including extensions.

Deduction greater than \$500 but less than or equal to \$500: Need the name and address of the charity; the date of the donation; place where the car was donated; a description of the car and an acknowledgement is obtained by the filing or due date, including extensions. Also the taxpayer must obtain an acknowledgement within 30 days of the contribution or charity's sale of vehicle (Copy B of 1098-C is acceptable).

Deduction greater than \$5000: Need the name and address of the charity; the date of the donation; place where the car was donated; a description of the car; an acknowledgement is obtained by the filing or due date, including extensions and the taxpayer must obtain an acknowledgement within 30 days of the contribution or charity's sale of vehicle (Copy B of 1098-C is acceptable). Also required is a written appraisal and Form 8283, Section B signed.

Job related expenses paid in 2013:

Vehicle Expenses (standard mileage): A contemporaneous, written mileage log must be maintained by the employee. The records must include: the date business use began, business miles during the year, commuting miles during the year, total miles for the year, personal property taxes paid, if any on the vehicle, and any tolls or parking fees paid during the year. A mileage log must be maintained on a per use basis recording the date, time, beginning odometer and ending odometer readings, the business starting point and destination of each business use of the vehicle and the business purpose for the expense of the business benefit gained or expected to be gained must be recorded. Employer reimbursements, if any, also must be recorded.

Employer reimbursement available?

Other unreimbursed employee expense: Receipts, checks, credit card statements or paystubs are required to substantiate other unreimbursed employee business expenses such as union dues, uniforms, small tools, license fees, etc. Note: per the IRS, Carhart® clothing is not allowed as a business clothing deduction. If the item of apparel can be worn outside of an employment setting, it is personal and not deductible.

Other:

Energy efficient property or improvements include: exterior windows, skylights, furnace, water heater, etc. Refer to IRC § 25C for qualified improvements. Limited to \$500, less credit previously claimed in 2006-2012.

Foreign investments or holdings: Do you have any foreign bank accounts, financial investments, or trust ownership in 2013? If yes, did the value of the accounts total more than \$10,000 at any time in 2013? Please provide account information and balances.

Child or disabled adult care credit: Name, address, and ID number of the daycare provider, the amount paid to the provider, and employer reimbursements, if applicable.

Household employment taxes: Provide name, address, social security number, amount paid and dates paid for all household workers employed in 2013.

Bankruptcy filing: Date filed and the bankruptcy papers to show property rejected and/or returned by the court.

I (we) certify that I (we've) read the substantiation requirements applicable to each and that I (we) have the required substantiation. If this is a joint return, both spouses must sign this certification unless one spouse signs on the basis of actual knowledge of all expenses.

Taxpayer1 [Initial]: 0 Taxpayer2 [Initial]: 0