



**AIRINGTON**  
& associates  
Certified Public Accountants

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## **Welcome to Airington & Associates!**

It is a pleasure to serve your accounting and tax preparation needs.

Attached is our Client Information Sheet, 2021 Income Tax Return Annual Engagement Letter and 2021 Tax Questionnaire for your completion and signature(s). You can mail, fax to 405.359.9002, bring the forms to our office or upload them to us from your tax portal. If returning by email, please password protect the document.

We offer our clients access to their tax returns in a safe and secure online portal that is available 24/7. This is our preferred method of providing completed tax returns.

It is completely private and secure. Once you are set up, it is as easy as logging in to your client portal using a secure ID and password. For added security, portal access requires Multifactor Authentication (MFA). Instructions are provided when you register the portal.

On your portal, you can:

- Get copies of your tax returns; no need to call us or hunt for your paper copy.
- View and pay your invoice.
- Securely send us your QuickBooks files, financial statements, or any other files.
- Store important documents that you upload to the portal.

Our tax preparation process is as follows:

When your tax documents are received, your tax return will be prepared and reviewed. A copy of your tax return will then be placed on our secure web portal for you to review. You will receive a call to go over the results. After you review and approve the returns, you can sign the returns electronically. If you are married filing jointly, we must have a unique email address for you and your spouse. You will receive an email that verifies your identity and then sign the forms. You will receive a separate email with a link to access the completed return and invoice on the portal.

The returns will be e-filed when the e-file signature forms are received by our office. You will receive an email from the IRS and applicable state acknowledging acceptance of your returns.

The invoice is due upon receipt. We accept cash, checks or credit cards.

If we have your original documents, you will receive a call letting you know your documents are ready to be picked up. If you prefer, we can shred your documents. Action Items can be printed upon request.

## **Airington & Associates**

Telephone: 405.359.9000 ◆ Facsimile: 405.359.9002 ◆ Email: [Airington\\_CPAS@airingtoncpas.com](mailto:Airington_CPAS@airingtoncpas.com)



## CLIENT INFORMATION SHEET

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

**Taxpayer:**

**Spouse:**

Name: \_\_\_\_\_

\_\_\_\_\_

TIN\*: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_

\_\_\_\_\_

Home phone: \_\_\_\_\_

\_\_\_\_\_

Cell phone: \_\_\_\_\_

\_\_\_\_\_

Work phone: \_\_\_\_\_

\_\_\_\_\_

Date of Birth: \_\_\_\_\_

\_\_\_\_\_

Occupation: \_\_\_\_\_

\_\_\_\_\_

Employer: \_\_\_\_\_

\_\_\_\_\_

Nickname: \_\_\_\_\_

\_\_\_\_\_

**Dependents:**

Name	DOB	SS#	Relationship	Gender
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**Primary (Tax Matters) Contact:** \_\_\_\_\_

**Referred by:** \_\_\_\_\_

**Preferred method of contact:** \_\_\_\_\_ **Preferred method of payment:** \_\_\_\_\_

**Documents: Pick up:** \_\_\_\_\_ **Mail:** \_\_\_\_\_ **Upload to portal:** \_\_\_\_\_

**Client Copies: Portal:** \_\_\_\_\_ **Paper:** \_\_\_\_\_

**\*Please provide a copy of last year's tax return. Provide SSN If tax return is not furnished.**



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Client: \_\_\_\_\_ Date: \_\_\_\_\_

**2021 Income Tax Return Annual Engagement Letter**

Airington & Associates appreciates the opportunity to work with you and is pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We require that this letter be read, signed and returned to our office prior to start of your tax return preparation.

We will prepare your 2021 federal and state 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.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. 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.

The original filing due date for your income tax returns is April 15, 2022. Please have your tax information to us no later than March 11, 2022 (even if you have missing information). After this date, we may not be able to complete your tax return by the tax deadline and may have to file an extension. An extension does not extend the time to pay taxes. If you owe tax and do not pay the amount due by April 15, 2022, you will owe interest. You may also be charged penalties.

US citizens are required to report worldwide income on their US tax return. If you and/or your entity have a financial interest in any foreign accounts, you are responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15, 2022. Please make note of the new filing deadline.

We are required to electronically file all federal and state individual income tax returns. We will provide you with a copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with a signed authorization (Form 8879 & applicable state form) indicating that you have reviewed the return and that, to the best of your knowledge, you feel it is correct. We cannot transmit the returns to the taxing authorities until we have the signed authorizations. Therefore, if you have not provided our firm with your signed authorizations by April 15, 2022, your return cannot be timely filed, even though it might already have been completed. In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation.

In the interest of facilitating our services to you, we utilize a secure Web Portal. This is the safest method of providing tax returns to our clients and we strongly suggest you take advantage of the Portal. Your use of this Portal must comply with our standards of use, and as owners of the portal we retain the right to limit and deny use of the Portal for inappropriate purposes.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant the emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. For your protection, we request that you use the portal or password protect any sensitive material you send to us.

All invoices are due and payable upon presentation. Billings become delinquent if not paid within 30 days of the invoice date. If billings are not paid within 60 days of the invoice date, we may at our discretion, stop all work until your account is brought current, or we may withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you. Our fees for such services are at our standard rates and would be covered under a separate engagement letter. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Per IRS Security Summit requirements, if you would like to have a refund direct deposited into or a balance due debited from your bank account, you will need to verify the name of financial institution, routing transit number, account number, and type of account.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter 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.

Sincerely,

***Airington & Associates***

I have read and agree to the terms stated in the accompanying tax return preparation agreement.

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature (If Married Filing Joint Return)

\_\_\_\_\_  
Date

## 2021 Tax Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Did your address change from last year?</b>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please provide: _____		
<b>Did your telephone or email address change from last year?</b>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please provide: _____		
<b>Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number 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?</b>	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.	<input type="checkbox"/>	<input type="checkbox"/>
<b>COVID-19 Information</b>		
Did you receive an Economic Impact Payment (EIP3) as reported on Notice 1444-C?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an adjustment to your refund or balance due for the exclusion of unemployment compensation and/or Advance Premium Tax Credit as a result of the American Rescue Plan Act (ARPA)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive advanced Child Tax Credit (CTC) payments in July, August, September, October, November, and December?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a Paycheck Protection Program (PPP) loan?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did you apply for Paycheck Protection Program (PPP) loan forgiveness?	<input type="checkbox"/>	<input type="checkbox"/>
Are you a telecommuting employee that was required to "shelter in place" due to local COVID-19 protocols while working in a state that was not your home state?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive emergency leave sick pay?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive emergency family leave wages?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you needed?	<input type="checkbox"/>	<input type="checkbox"/>
If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you provided to your son or daughter under the age of 18?	<input type="checkbox"/>	<input type="checkbox"/>
If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you provided to another?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,200?	<input type="checkbox"/>	<input type="checkbox"/>

- Do you have dependents who must file a tax return?
- 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, looked for work, or while a full-time student?
- Is there any other person(s) who lived with you more than half the year but not claimed by you last year?
- 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.

**Business or Rental Information**

- If you own a business, farm or rental property, did you make any payments over \$600 in 2021 that would require you to file Form(s) 1099?**
- If "Yes", did you file the required Form(s) 1099?**
- Did you start a new business or purchase rental property during the year?
- Did you sell, exchange, or purchase any assets used in your trade or business?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you sell an existing business, rental, or other property this year?
- If you are a business owner, did you pay health insurance premiums for your employees this year?
- Did you utilize an area of your home for business purposes?

**Purchases, Sales and Debt Information**

- Did you sell, exchange, or purchase any real estate during the year?
- Did you purchase or sell a principal residence during the year?
- Did you foreclose or abandon a principal residence or real property during the year?
- 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 take out a home equity loan this year?
- Did you refinance a principal residence or second home this year?
- Did you lend money with the understanding of repayment and this year it became totally uncollectable?
- Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?
- Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?

**Income Information**

- 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?
- Did you receive any disability income during the year?
- Did you receive any Medicaid waiver payments as difficulty of care during the year?
- Did you receive tip income not reported to your employer this year?
- Did any of your life insurance policies mature, or did you surrender any policies?
- Did you receive any awards, prizes, hobby income, gambling or lottery winnings?
- Did you receive any income considered to be nonemployee compensation?
- Do you expect a large fluctuation in income, deductions, or withholding next year?
- Did you have any sales or other exchanges of virtual currencies (including from an

airdrop or a hard fork, or used virtual currencies to pay for goods or services?

### Retirement Information

Are you an active participant in a pension or retirement plan?

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 retirement plan?

If yes, were any withdrawals due to a Federally declared disaster?

If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2021?

Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?

Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified 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?

Did anyone in your family receive a scholarship of any kind during the year?

If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?

Did you make any withdrawals from an education savings or 529 Plan account?

If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?

Did you make any contributions to 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?

Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

### Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?

Did you make any contributions to a Health savings account (HSA) or Archer MSA?

Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?

Did you pay long-term care premiums for yourself or your family?

Did you make any contributions to an ABLE (Achieving a Better Life Experience) account?

Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account?

If you are a business owner, did you pay health insurance premiums for your employees this year?

Did you receive any Health Coverage Tax Credit (HCTC) advance payments?

**Itemized Deduction Information**

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?
- If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.
- Did you donate a vehicle or boat during the year?.
- Did you pay real estate taxes for your primary home and/or second home?
- Did you pay any mortgage interest on an existing home loan?
- Did you incur interest expenses associated with any investment accounts you held?
- 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?
- 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 incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?
- 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 IRS?
- If yes, explain: \_\_\_\_\_
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

**Notes:**