UNBEHAGEN
ADVISORS

*Established 1992*

**TAX YEAR - 2019**

Subject: **BUSINESS TAX ORGANIZER – 2019**
Reference: **BUSINESS TAX FILING DEADLINE**
***March 15, 2020 (Corporations/LLC's/Partnerships)***
***April 15, 2020 (Sole Proprietor)***

Dear Business Tax Client:

*Attached is your Business Tax Organizer for 2019.*

**If incorporated**, please keep in mind that the filing date for your 2019 corporate tax return is **March 15, 2020** (one month earlier than individual tax returns). Therefore, we will require that you submit your corporate tax information to our office no later than *March 2, 2019*, which should insure timely filing, in most cases. If this time table is not convenient for you, we would be pleased to file a six (6) month automatic extension (Form 7004) for your corporate tax returns. Please contact our office to request that an extension be filed on your behalf.

**If not incorporated**, we require that you submit your tax information to our office no later than *March 20, 2019*, to insure timely filing. Sole Proprietor Business tax returns are due **April 15, 2020**, without an extension.

We require the following information in order to file a complete and accurate tax return for your business:

**FINANCIAL STATEMENTS:**

- Income Statement (Profit/Loss) for 2019
- Balance Sheet at December 31, 2019 (Corporations and LLC's only)

**SUPPORTING STATEMENTS:**

- List of 2019 equipment purchases (Description, date and amount for each)
- List of 2017 equipment/depreciation schedule (if we did not prepare 2017)
- List of all equipment sold/disposed/traded in 2019
- Any additional tax related information/notices for 2019

When you have gathered all of the above information for 2019, please mail in or drop-off your tax information. Please set an appointment at your convenience if you require additional help, or have any questions in arranging the required tax information for 2019.

Also, if you have **business or personal insurance needs** let us know and we will quote all of your insurance with our affiliation with Unbehagen Insurance and W3, one of the largest independent insurance agencies in Florida - Since 1925. Simply include your 'declarations pages' from your insurance polices and indicate you wish for our insurance professionals to review them. They will be in touch soon!

We look forward to serving you. As always, contact us if you have any questions. Thank you.

Sincerely,
*Unbehagen Advisors*



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# 2019 Engagement Letter
# Business Tax Return

Dear Client:

We are pleased to be able to serve you in preparing your **2019** federal and requested state income tax returns. This letter is to specify and confirm the terms of our engagement with you and to clarify the nature and extent of the services we will provide.

We will prepare your **2019** federal and requested state income tax returns from information you will furnish 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 may furnish you an organizer to guide you in gathering the necessary information. Your use of an organizer will assist in keeping pertinent information from being overlooked. The filing deadline is **March 15, 2020 for corporations or partnerships**, and **April 15, 2020 for sole proprietorships.** We will need all information at the earliest possible time, but no later than **March 2, 2020 for corporations or partnerships**, or **March 20, 2020 for sole proprietorships** in order to meet the deadline. Our fees will be based upon our current rate schedule.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks, and other data that form the basis of income and deductions. These may be necessary to support the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns. You therefore should review them carefully before signing them.

Our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud and defalcations, which may exist. We will perform accounting and bookkeeping assistance only as determined to be necessary for preparation of the income tax returns. In addition, we will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such issues in your favor whenever possible.

If an extension of time to file your return(s) is required, any tax that may be due with the return(s) must be paid with the extension. Any amounts not paid by the filing deadline are subject to interest and late payment penalties when those amounts are actually paid. All costs in this regard are your responsibility. This includes any additional fees for the extension as well as any penalties and/or interest that may be due because of the late payment.

The law provides for various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

It is your responsibility to provide sufficient amounts of money to pay your taxes so that we can submit them in a timely manner on your behalf. You understand and acknowledge that you are solely responsible for defending any and all claims and paying any and all damages that may arise out of your failure to sufficiently fund your tax obligations in a timely manner; and/or your request that we delay submission of your taxes beyond the due date for any reason whatsoever. Moreover, you agree to defend and indemnify us against any and all claims arising out of or related to any such circumstances.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments resulting from that review are subject to certain rights of appeal. In the event of such government review or tax examination, we will be available upon request to represent you and will issue additional invoices for the time and expenses incurred. All invoices are due and payable upon presentation.

As additional consideration for us to provide you these services, you agree that the extent of our liability for damages to you for any actions taken will not exceed the total amount actually paid by you for our services. You agree that this will be your only remedy and you hereby waive any other claims you have now or in the future for actual, incidental, and consequential damages, including, but not limited to, lost profits and third party claims.

On occasion there may be an opportunity to refer you to another organization for services or products that we believe could be beneficial to you. We may, or may not, receive some form of compensation for such referral. Your signed consent to this arrangement is appreciated.

Our firm's court and authorities, or the federal district court having venue over us, will have jurisdiction over all controversies that may arise regarding this agreement. This is so regardless of the location of the residence or business of a party to this agreement.

It is agreed by us that there are no other agreements or understandings between us relating to the subject matter of this engagement agreement and that it supersedes all prior income tax return engagement agreements and the like, either written or oral, that exist or may have existed for the tax year specified above. Neither this engagement agreement nor its execution have been induced by any reliance, representation, stipulation, warranty, agreement, or understanding of any kind other than those expressed in this agreement. No change or modification of this engagement agreement shall be valid unless made in writing and signed by the parties.

**Either of us may cancel this engagement at any time by any form of written or electronic notice.** If you cancel and we have performed any work prior to our receiving your cancellation notice, you agree to pay us for such work performed based upon our current rate schedule. We may use any deposits or payments already received and apply them to your account.

**RECORD RETENTION POLICY**

In accordance with our firm's current record retention policy, we will retain our work papers and copies of your financial reports and other records for the engagement for seven years. We will provide you copies of all reports prepared that should be a part of your books and records. If you should need replacements, we will provide additional copies at our standard copying fee. All of your original records will be returned to you. After seven years, our records pertaining to this engagement will no longer be available. Physical deterioration or catastrophic events may shorten the term during which our records will be available. The working papers and files of our firm are not a substitute for the original records of your company. It is agreed and understood that in connection with the performance of our engagement, the work papers prepared by us will remain our property.

**PRIVACY POLICY**

This is being furnished to you as required by the Gramm-Leach-Bliley act of 1999, which addresses in part the protection of individuals' privacy. This is the annual notice required by law.

As you undoubtedly know, it has long been the policy of our office to treat any information concerning our clients and former clients with strict confidentiality. Consistent with that policy, we restrict access to nonpublic personal information concerning you to staff members who must have it in order to provide you the products and services for which you have retained us. We do not disclose any personal or confidential information to anyone else without your express permission to do so, except as permitted by law. In addition, we maintain physical, electronic and procedural safeguards that comply with federal regulations to guard your nonpublic personal information. We may disclose any of your nonpublic personal information that we collect about our customers, former customers to our affiliates or to non-affiliated third parties as permitted by law. This policy will continue.

Thank you for permitting us to be of service. We value our relationship with you and hope you view us as your most trusted advisor. We will work to continue earning that trust.

If the foregoing fairly sets forth your understanding of this engagement, please signed the enclosed copy of this letter in the space indicated and return it to our office.

Sincerely yours,

**THE TAX TEAM AT UNBEHAGEN ADVISORS**

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**TO BE COMPLETED BY THE CLIENT:**

The engagement terms described in this letter are acceptable and hereby are agreed to. We also agree to the record retention and privacy policies set forth in this letter. Accepted by:

Taxpayer: _____ Date: _____

Spouse: _____ Date: _____

***Or if business entity:***

Name: _____ Title: _____ Date: _____

On Behalf of: _____

# BUSINESS TAX ORGANIZER
# TAX YEAR – 2019

Business Name: _____
Address: _____
City, ST, ZIP _____
Tax ID (EIN) _____
Phone: _____ Fax:_____
Email: _____

| | | |
|---|---|---|
| Was there an address change from the previous year? | YES | NO |
| Are you a Sole Proprietor? | YES | NO |
| If incorporated, are you an "S" Corporation? | YES | NO |
| Was there a change of shareholders from previous year? | YES | NO |
| Did we prepare your corporate tax return last year? | YES | NO |
| If not, please attach a copy of 2017 corporate tax return. | YES | NO |

Balance Sheet amounts (ALL THAT APPLY) at 12/31/2019 (complete if you do not have a balance sheet):

ASSETS:

| | |
|---|---|
| Cash (Ending Bank Balance) - **IMPORTANT** | $_____ |
| Ending Inventory (At Your Cost) | $_____ |
| Accounts Receivable | $_____ |
| Loans Receivable | $_____ |
| Other Assets (Describe) | $_____ |

LIABILITIES:

| | |
|---|---|
| Accounts Payable | $_____ |
| Payroll Taxes Payable | $_____ |
| Sales Taxes Payable | $_____ |
| Loans From Shareholders | $_____ |
| Notes Payable | $_____ |
| Other Liabilities (Describe) | $_____ |

| | | |
|---|---|---|
| OTHER INCOME: | Interest Income | $_____ |
| | Divided Income | $_____ |
| | Rental income (Real Estate) | $_____ |
| | Other Income (Detail) | $_____ |

NOTES

# TAX QUESTIONNAIRE

YEAR _____

**BUSINESS NAME:** _____

| GROSS RECEIPTS | AMOUNT | COMMENTS |
|---|---|---|
| TOTAL DEPOSITS AT YOUR BANK (From business only) | | |
| (Deduct any personal funds, non-business deposits, returned deposits) | | |
| **DIRECT COSTS OF SALES or SERVICES** | | |
| PRODUCTS PURCHASED FOR RESALE | | |
| MATERIALS | | |
| **EXPENSES** | | |
| ACCOUNTING & TAX PREPARATION (Business) | | |
| ADVERTISING (Incl. Flyers, Yellow Pages, Etc.) | | |
| AUTO & TRUCK EXPENSE (Total from pg. 8) | | |
| BAD DEBTS (Business Only) | | |
| BANK CHARGES (Business Only) | | |
| COMMISSIONS | | |
| COMPENSATION OF OFFICERS (Gross Amounts) | | |
| DELIVERY & FREIGHT | | |
| DUES & SUBSCRIPTIONS (Business Pubs, Trade Mags, etc.) | | |
| EMPLOYEE BENEFIT PROGRAMS | | |
| GIFT EXPENSE (Deductible only under $25 each) | | |
| INSURANCE (Liability, etc. NOT Health) | | |
| INSURANCE - HEALTH/EMPLOYEES | | |
| INSURANCE - HEALTH/OWNER | | |
| INTEREST EXPENSE (Including credit cards - business purchases) | | |
| JANITORIAL | | |
| LAUNDRY & CLEANING (Work uniforms) | | |
| LEGAL & PROFESSIONAL | | |
| LICENSES & PERMITS | | |
| MEALS (Lunches, etc. w/clients, or associates) | | |
| MISCELLANEOUS | | |
| OFFICE EXPENSE (Business Cards, stationary, etc.) | | |
| ORGANIZATIONAL EXPENSE | | |
| OUTSIDE SERVICES | | |
| PARKING & TOLLS | | |
| POSTAGE (Incl. Courier, UPS, FedEx, P.O. box rental) | | |
| RENT – REAL PROPERTY (Office, store, warehouse, etc.) | | |
| RENT – PERSONAL PROPERTY (Equipment, Vehicles, etc.) | | |
| REPAIRS & MAINTENANCE (Equipment or Office Area) | | |
| SALARIES & WAGES (Gross Amounts) | | |
| SECURITY | | |
| SUPPLIES | | |
| TAXES – STATE TAX (Sales Tax) | | |
| TAXES – PAYROLL TAXES (Employer FICA/Med) | | |
| TAXES – PERSONAL PROPERTY (Tangible Tax) | | |
| TAXES – REAL ESTATE | | |
| TELEPHONE – (Cell, Land, Fax, etc.) | | |
| TOOLS | | |
| TRAVEL (Lodging, Airfare, etc.) | | |
| UNIFORMS (Work Shoes, Protective Clothing, etc.) | | |
| ***See next page for more…*** | | |

| | | |
|---|---|---|
| COMPUTER PURCHASE (See pg. 7) | | |
| COMPUTER SUPPLIES (If used for business) | | |
| CONTINUING EDUCATION (Books, Seminars, Certifications) | | |
| CONTRACT LABOR (1099-type sub-contractors) | | |
| CREDIT CARD PROCESSING FEES | | |
| EQUIPMENT PURCHASE (See pg. 7) | | |
| INTERNET ACCESS (Verizon, Bright House, Cable, DSL, etc.) | | |
| OFFICE AT HOME - Check here and provide home office square footage | | |
| PROMOTIONAL EXPENSE (Shows, parties, etc.) | | |
| REFUNDS & RETURNS | | |
| SHIPPING & DELIVERY | | |
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| ENTERTAINMENT – BEGINNING 2019 THIS IS NOT DEDUCTIBLE | | |
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| **ATTACH A SEPARATE LIST WITH MORE IF NECESSARY.** | | |
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| **BANK BALANCE AT END OF YEAR (12/31) - CHECKING** | | **IMPORTANT** |

# MACHINERY, COMPUTER, FAXES
# OFFICE FURNITURE, OTHER EQUIPMENT

| PURCHASES OF EQUIPMENT | COST INCLUDE SALES TAX | DATE OF PURCHASE |
|---|---|---|
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| OLDER EQUIPMENT PLACED IN SERVICE OR EQUIPMENT CONTRIBUTED BY OWNERS/STOCKHOLDER | FAIR MARKET VALUE | MONTH PLACED IN SERVICE |
|---|---|---|
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| DISPOSALS OF EQUIPMENT | AMOUNT REC | MONTH OF DISPOSAL |
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# AUTO EXPENSES

| VEHICLE #1 | AMOUNT | COMMENT |
|---|---|---|
| | | |
| CAR MAKE – MODEL – YEAR: | | |
| WHEN VEHICLE PURCHASED OR PLACED IN SERVICE | | |
| **TOTAL MILES DRIVEN DURING THE CALENDAR YEAR** | | |
| **BUSINESS MILES** ***(01/01/18 – 12/31/18 @ 54.5 cents a mile)*** | | |
| **PERSONAL MILES** ***(01/01/18 – 12/31/18)*** | | |
| TOTAL INTEREST PAID ON THE CAR LOAN | | |
| | | |
| IF THE VEHICLE IS OLDER AND INEXPENSIVE WE CHOOSE THE MILAGE METHOD<br>AND THE INFORMATION BELOW IS **NOT** NEEDED<br>***OTHERWISE FILL OUT (ONLY IF THE VEHICLE IS OWNED BY THE CORPORATION):*** | | |
| | | |
| TOTAL PURCHASE PRICE INCLUDING SALES TAX AND TAG | | |
| AUTO INSURANCE | | |
| GASOLINE | | |
| OIL CHANGES | | |
| REPAIRS (INCLUDE PARTS) | | |
| AUTO CLUBS (AAA, AMOCO, ETC.) | | |
| CAR WASHES, ETC. | | |
| ANNUAL REGISTRATION & EMISSION INSPECTION | | |

| VEHICLE #2 | AMOUNT | COMMENT |
|---|---|---|
| | | |
| CAR MAKE – MODEL – YEAR: | | |
| WHEN VEHICLE PURCHASED OR PLACED IN SERVICE | | |
| TOTAL MILES DRIVEN DURING THE CALENDAR YEAR | | |
| **BUSINESS MILES** ***(01/01/18 – 12/31/18 @ 54.5 cents a mile)*** | | |
| **PERSONAL MILES** ***(01/01/18 – 12/31/18)*** | | |
| TOTAL INTEREST PAID ON THE CAR LOAN | | |
| | | |
| IF THE VEHICLE IS OLDER AND INEXPENSIVE WE CHOOSE THE MILAGE METHOD<br>AND THE INFORMATION BELOW IS **NOT** NEEDED<br>***OTHERWISE FILL OUT (ONLY IF THE VEHICLE IS OWNED BY THE CORPORATION):*** | | |
| | | |
| TOTAL PURCHASE PRICE INCLUDING SALES TAX AND TAG | | |
| AUTO INSURANCE | | |
| GASOLINE | | |
| OIL CHANGES | | |
| REPAIRS (INCLUDE PARTS) | | |
| AUTO CLUBS (AAA, AMOCO, ETC.) | | |
| CAR WASHES, ETC. | | |
| ANNUAL REGISTRATION & EMISSION INSPECTION | | |