Noa Rawlinson, CPA
Expatax B.V.
Keizerstraat 3
3512 EA Utrecht

Client name: ______________________________

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2013 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. 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.

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. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides 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.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services can be found on our website and will be billed to you unless you have come to a different arrangement with us. All invoices are due and payable upon presentation and although your tax return will be queued for e-filing, final submission to tax authorities will not be initialized until the payment in full has been received.

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.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,
Noa Rawlinson, CPA

Accepted by: ____

Signature: ____

Date: ____

Document Checklist

	Please mark one of the following: I am including this in my package:	This is not applicable to my situation:
▪ A copy of your US income tax return from last year (2012 Form 1040), if not prepared by this office. If you didn't file a 2012 return, then please provide the most recent one.	❑	❑
▪ A copy of your 2013 Dutch income tax return, if not prepared by this office.	❑	❑
▪ If you have the 30% ruling, please provide a copy of the confirmation letter from the Belastingdienst .	❑	❑
▪ Jaaropgaaf: year-end statement for wages and salaries. Please also provide the December payslip.	❑	❑
▪ Forms W-2 for wages and salaries.	❑	❑
▪ Financieel Jaaroverzicht: forms showing interest, dividends or capital gains income from Dutch financial institutions. Also include year-end pension information (Pensioenoverzicht).	❑	❑
▪ All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.	❑	❑
▪ For business owners (eenmanszaak, B.V. or V.o.f.): Income statement and Balance Sheet for 2012 (Jaarrekening, winst- en verliesrekening + balans 2012)	❑	❑
▪ Brokerage statements showing investment transactions for stocks, bonds, etc.	❑	❑
▪ For Rental Property: statements from management company and Form 1098 Mortgage Interest.	❑	❑
▪ Schedule K-1 from partnerships, S corporations, estates and trusts.	❑	❑
▪ Copies of closing statements regarding the sale or purchase of real property.	❑	❑
▪ Legal papers for adoption, divorce, or separation involving custody of your dependent children.	❑	❑
▪ Any tax notices sent to you by the IRS or other taxing authority.	❑	❑
▪ If you have kids who have earned or unearned income for 2012, please supply any applicable documentation for them as well.	❑	❑

General: 1040

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) ___

Mark if you were married but living apart all year ___ Mark if your nonresident alien spouse does not have an ITIN ___

	Taxpayer	Spouse
Social security number		
First name		
Last name		
Occupation		
Designate $3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank)		
Mark if legally blind		
Mark if dependent of another taxpayer		
Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N)		
Date of birth		
Date of death		
Work/daytime telephone number/ext number		
Do you authorize us to discuss your return with the IRS (Y, N)		

General: 1040, Contact

Present Mailing Address

Address ___

Apartment number ___

City/State postal code/Zip code ___ ___ ___

Foreign country name ___

Home/evening telephone number ___

Taxpayer email address ___

Spouse email address ___

General: 1040

Dependent Information

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent

Credits: 2441

Child and Dependent Care Expenses

Provider information:

Business name ___

First and Last name ___ ___

Street address ___

City, state, and zip code ___ ___ ___

Social security number OR Employer identification number ___

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) _

Amount paid to care provider in 2013 ___

	Taxpayer	Spouse
Employer-provided dependent care benefits that were forfeited		

General: Info

Direct Deposit/Electronic Funds Withdrawal Information

If you would like to have a refund deposited directly or a balance due debited directly into/from your bank account, please enter the following information:

Financial institution: Routing transit number ___ Name ___

Your account number ___ Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _

If you would like to use a refund to purchase U.S. Series I Savings bonds (in increments of $50), enter a maximum amount up to $5,000.** ___

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

**To purchase U.S. Series I Savings bonds in someone else's name, please contact our office.

Income: W2

Salary and Wages

Please provide all copies of Form W-2 that you receive.
Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable

Income: 1099R

Pension, IRA, and Annuity Distributions

Please provide all copies of Form 1099-R that you receive.
Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable

Income: K1, K1T

Schedules K-1

Please provide all copies of Schedule K-1 that you receive.
Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable

Income: W2G

Gambling Income

Please provide all copies of Form W-2G that you receive.
Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable

Educate: 1099Q

Qualified Education Plan Distributions

Please provide all copies of Form 1099-Q that you receive.
Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable

Income: B1

Interest Income

Please provide all copies of Form 1099-INT.

T/S/J	Payer Name	Interest Income	Prior Year Information

Income: B3

Seller Financed Mortgage Interest

T, S, J ___ Payer's name ______ Payer's social security number ______
Payer's address, city, state, zip code ______
Amount received in 2013 ______ Amount received in 2012 ______

Income: B2

Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information

Income: D

Sales of Stocks, Securities, and Other Investment Property

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis

Income: Income

Other Income

Please provide copies of all supporting documentation.

	2013 Information		Prior Year Information
State and local income tax refunds			
	Taxpayer	**Spouse**	**Prior Year Information**
Alimony received			
Unemployment compensation			
Unemployment compensation repaid			
Social security benefits			
Medicare premiums to be reported on Schedule A			
Railroad retirement benefits			

T/S/J	Other Income:	2013 Information	Prior Year Information

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

	Taxpayer	Spouse
Traditional IRA Contributions for 2013 -		
If you want to contribute the maximum allowable traditional IRA contribution amount, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	___	___
Enter the total traditional IRA contributions made for use in 2013	___	___
Roth IRA Contributions for 2013 -		
Mark if you want to contribute the maximum Roth IRA contribution	___	___
Enter the total Roth IRA contributions made for use in 2013	___	___

Educate: Educate2

Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2013 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2013 Information	Prior Year Information
___	___	___	___
___	___	___	___

Complete this section if you paid qualified education expenses for higher education costs in 2013.
Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	_	___	___	___	___	___
___	_	___	___	___	___	___
___	_	___	___	___	___	___
___	_	___	___	___	___	___

***Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction**
The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home because of a new principal work place.

Description of move	___
Taxpayer/Spouse/Joint (T, S, J)	___
Mark if the move was due to service in the armed forces	_
Number of miles from old home to new workplace	___
Number of miles from old home to old workplace	___
Mark if move is outside United States or its possessions	_
Transportation and storage expenses	___
Travel and lodging (not including meals)	___
Total amount reimbursed for moving expenses	___

1040 Adj: OtherAdj

Other Adjustments to Income

Alimony Paid:

T/S	Recipient name	Recipient SSN	2013 Information	Prior Year Information
___	___	___	___	___

Street address ___

City, State and Zip code ___ ___ ___

	Taxpayer	Spouse	Prior Year Information
Educator expenses:			
___	___	___	___
___	___	___	___
Other adjustments:			
___	___	___	___
___	___	___	___
___	___	___	___

Itemized: A1

Medical and Dental Expenses

T/S/J		2013 Information	Prior Year Information
_	Medical and dental expenses		
_	Medical insurance premiums you paid***		
_	Long-term care premiums you paid***		
_	Prescription medicines and drugs		
_	Miles driven for medical items		

***Do not include pre-tax amounts paid by an employer-sponsored plan or amounts paid for your self-employed business

Itemized: A1

Tax Expenses

T/S/J		2013 Information	Prior Year Information
_	State/local income taxes paid		
_	2012 state and local income taxes paid in 2013		
_	Sales tax paid on actual expenses		
_	Real estate taxes paid		
_	Personal property taxes		
_	Other taxes		

Itemized: A2

Interest Expenses

T/S/J		2013 Information	Prior Year Information
_	Home mortgage interest: From Form 1098		

Other, such as: Home mortgage interest paid to individuals

T/S/J	Payee's Name	SSN or EIN	2013 Information	Prior Year Information
_				

Address	City	State	Zip Code

T/S/J		2013 Information	Prior Year Information
_	Investment interest expense, other than on Sch K-1s:		

Refinancing Information:

	Refinance #1	Refinance #2
T/S/J	_	_
Recipient/Lender name		
Total points paid at time of refinance		
Date of refinance		
Term of new loan (in months)		
Reported on Form 1098 in 2013		

Itemized: A3

Charitable Contributions

T/S/J		2013 Information	Prior Year Information
_	Contributions made by cash or check		
_	Volunteer miles driven		
_	Noncash items, such as: Goodwill, Salvation Army		

Itemized: A3

Miscellaneous Deductions

T/S/J		2013 Information	Prior Year Information
_	Unreimbursed expenses		
_	Union dues		
_	Tax preparation fees		
	Other expenses, subject to 2% AGI limitation:		
_			
_			
_	Safe deposit box rental		
_	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/1099-INT:		
	Other expenses, not subject to the 2% AGI limitation:		
_			
_	Gambling losses: (Enter only if you have gambling income)		

Schedule C - General Information

Preparer use only

	2013 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	__ [2]	
Employer identification number	[3]	
Business name	[5]	
Principal business/profession	[6]	
Business code	[11]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	[14]	
City/State/Zip	[15] [16] [17]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	[18]	
If other:	[20]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	[21]	
If other enter explanation:	[23]	
Enter an explanation if there was a change in determining your inventory:	[24]	
Did you "materially participate" in this business? (Y, N)	[25]	
If not, number of hours you did significantly participate	[27]	
Mark if you began or acquired this business in 2013	[29]	
Did you make any payments in 2013 that require you to file Form(s) 1099? (Y, N)	[30]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[32]	
Mark if this business is considered related to qualified services as a minister or religious worker	[34]	
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	[36]	
Medical insurance premiums paid by this activity	+ [40]	
Long-term care premiums paid by this activity	+ [42]	
Amount of wages received as a statutory employee	+ [45]	

Business Income

	2013 Information	Prior Year Information
Gross receipts and sales		
	+ [50]	
	+	
	+	
	+	
Returns and allowances	+ [53]	
Other income:		
	+ [55]	
	+	
	+	
	+	

Cost of Goods Sold

	2013 Information	Prior Year Information
Beginning inventory	+ [57]	
Purchases	+ [59]	
Labor:		
	+ [61]	
	+	
Materials	+ [63]	
Other costs:		
	+ [65]	
	+	
	+	
	+	
Ending inventory	+ [67]	

Control Totals+

Schedule C - Expenses

Preparer use only

Principal business or profession ______

	2013 Information		Prior Year Information
Advertising	+ ______	[6]	______
Car and truck expenses	+ ______	[8]	______
Commissions and fees	+ ______	[10]	______
Contract labor	+ ______	[12]	______
Depletion	+ ______	[14]	______
Depreciation	+ ______	[16]	______
Employee benefit programs (Include Small Employer Health Insurance Premiums credit):			
______	+ ______	[18]	______
______	+ ______		______
Insurance (Other than health):			
______	+ ______	[20]	______
______	+ ______		______
Interest:			
Mortgage (Paid to banks, etc.)			
______	+ ______	[22]	______
______	+ ______		______
______	+ ______		______
Other:			
______	+ ______	[24]	______
______	+ ______		______
Legal and professional services	+ ______	[26]	______
Office expense	+ ______	[29]	______
Pension and profit sharing:			
______	+ ______	[31]	______
______	+ ______		______
Rent or lease:			
Vehicles, machinery, and equipment	+ ______	[33]	______
Other business property	+ ______	[35]	______
Repairs and maintenance	+ ______	[37]	______
Supplies	+ ______	[39]	______
Taxes and licenses:			
______	+ ______	[41]	______
______	+ ______		______
______	+ ______		______
______	+ ______		______
______	+ ______		______
Travel, meals, and entertainment:			
Travel	+ ______	[43]	______
Meals and entertainment	+ ______	[45]	______
Meals (Enter 100% subject to DOT 80% limit)	+ ______	[47]	______
Utilities	+ ______	[51]	______
Wages (Less employment credit):			
______	+ ______	[53]	______
______	+ ______		______
Other expenses:			
______	+ ______	[55]	______
______	+ ______		______
______	+ ______		______
______	+ ______		______
______	+ ______		______
______	+ ______		______
______	+ ______		______
______	+ ______		______
______	+ ______		______
______	+ ______		______

Rent and Royalty Property - General Information

Preparer use only

	2013 Information	Prior Year Information
Description	[2]	
Taxpayer/Spouse/Joint (T, S, J) [3] State postal code	[4]	
Physical address: Street	[5]	
City, state, zip code	[6] [7] [8]	
Foreign country	[10]	
Foreign province/county	[11]	
Foreign postal code	[12]	
Type (1 = Single-family, 2 = Multi-family, 3 = Vacation/short-term, 4 = Commercial, 5 = Land, 6 = Royalties, 7 = Self-rental, 8 = Other)	[13]	
Description of other type (Type code #8)	[14]	
Did you make any payments in 2013 that require you to file Form(s) 1099? (Y,N)	[16]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[18]	
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3)	[20]	
Percentage of ownership if not 100%	[22]	
Business use percentage, if not 100% (Not vacation home percentage)	[24]	

Rent and Royalty Income

Rents and royalties :	2013 Information	Prior Year Information
	+ [33]	

Rent and Royalty Expenses

	2013 Information	Percent if not 100%	Prior Year Information
Advertising	+ [35]	[36]	
Auto	+ [38]	[39]	
Travel	+ [41]	[42]	
Cleaning and maintenance	+ [44]	[45]	
Commissions:			
	+ [47]	[49]	
	+		
Insurance:			
	+ [50]	[52]	
	+		
Legal and professional fees	+ [54]	[55]	
Management fees:			
	+ [57]	[59]	
	+		
Mortgage interest paid to banks, etc (Form 1098)			
	+ [60]	[62]	
	+		
Other mortgage interest	+ [63]	[65]	
Qualified mortgage insurance premiums	+ [66]	[67]	
Other interest:			
	+ [69]	[71]	
	+		
Repairs	+ [72]	[73]	
Supplies	+ [75]	[76]	
Taxes:			
	+ [78]	[80]	
	+		
Utilities	+ [81]	[82]	
Depreciation	+ [84]	[85]	
Depletion	+ [87]	[88]	
Other expenses:			
	+ [90]		
	+		
	+		
	+		

Control Totals+