We thank you for choosing our company to assist in your tax needs this year:

We are providing a basic list of some of the items we may need:

As we start to work on your return we will keep in contact with you along the way until your return is completed and as we need additional information. It is better to provide more information than needed. All original documents will be returned when we are finished with them. If we prepared your return the last year we may not need some of the duplicated information we are requesting.

1. Copy of last years tax return
2. Complete mailing address with phone numbers and email addresses
3. Copies of social security cards of all exemptions – (New Clients Only)
4. All W-2's and 1099's stating all income
5. If you bought or sold a home we will need copies of the settlement statements (usually the first two pages of your real estate closing documents)
6. All real estate, personal property, and state income taxes paid
7. All interest paid on mortgages including 2nd mortgage
8. A total dollar amount of any additional income received (love offerings, side jobs, etc…) and categorize how the income was earned
9. All year end investments summary sheets (IRA's, 401k's, 403b's, 1099's, etc.)
10. A summary of expenses (we do not need all the receipts) with totals
11. Any college 1098–T's or tuition summary sheets from the school
12. Information on any large purchases (vehicles, boats, motorcycles, etc.)
13. Summary of all medical expenses including medical mileage driven
14. Documentation of all charitable cash and non cash contributions including mileage
15. All non reimbursed business expenses and mileage driven with vehicle information
16. Detailed listing of all self employed business expenses including equipment purchases
17. A Housing allowance worksheet with Fair Rental Value, actual amt spent, amt Declared
18. Our Information worksheet with signed engagement letter
19. Our Payment authorization form filled out for final payment. This wont be processed until return is completed

In the event you are unable to provide any of the information to us just provide an explanation.

Thank you in advance and God Bless,

Jim Wilson
Firm Administrator
(417) 863-6303
1-800-920-3238
jim@ncctax.com

MINISTERIAL INCOME TAX QUESTIONNAIRE 2010

DATE:	How did you hear about our company?	Time:	Interview By:	Initial Preparer

NAME

YOUR NAME: (If married, please list husband first)	YOUR SOCIAL SECURITY NO:	D / O / B:	ARE YOU OVER 65?	LEGALLY BLIND?	DECEASED?
SPOUSE'S NAME:	SPOUSE'S SOCIAL SECURITY NO:	D / O / B:	ARE YOU OVER 65?	LEGALLY BLIND?	DECEASED?
HOME PHONE NO: / CELL PHONE NO:	OFFICE PHONE NO:	E-MAIL ADDRESS:			

ADDRESS

HOME ADDRESS:

ADDRESS FOR TAX RETURN, IF DIFFERENT:

FILING STATUS

ARE YOU SINGLE, MARRIED, MARRIED FILING SEPARATELY, HEAD OF HOUSEHOLD, OR WIDOWER?
Please circle one.

IF DIVORCED, GIVE DATE OF DIVORCE:

DEPENDENTS

NAME OF DEPENDENTS CLAIMED AS EXEMPTIONS NAME (FIRST, INITIAL, AND LAST NAME)	RELATIONSHIP (ie. Son or Daughter)	DATE OF BIRTH	DEPENDENTS SOCIAL SECURITY NUMBER	NO. OF MONTHS IN THIS YEAR LIVED IN YOUR HOME	IS THIS CHILD A COLLEGE STUDENT?	DID SOMEONE ELSE PROVIDE MORE THAN HALF OF THEIR SUPPORT?

OCCUPATION

YOUR OCCUPATION:	CURRENT EMPLOYER	IF STUDENT, WHAT YEAR IN SCHOOL: FRESHMAN, SOPHOMORE, JUNIOR OR SENIOR	TOTAL COLLEGE HOURS TAKEN	ACCOUNT SUMMARY FROM COLLEGE? 1098T
SPOUSE'S OCCUPATION:	CURRENT EMPLOYER	IF STUDENT, WHAT YEAR IN SCHOOL: FRESHMAN, SOPHOMORE, JUNIOR OR SENIOR	TOTAL COLLEGE HOURS TAKEN	ACCOUNT SUMMARY FROM COLLEGE? 1098T

GENERAL QUESTIONS

ARE YOU LICENSED, COMMISSIONED, OR ORDAINED? Circle one and provide date:	Y - N	DID YOU HAVE HEALTH INSURANCE?	Y - N
HAVE YOU OPTED OUT OF SOCIAL SECURITY?	Y - N	IF YES, WAS THE HEALTH INSURANCE PREMIUM PAID BY THE CHURCH?	Y - N
IF YES, CAN YOU FURNISH A COPY OF YOUR 4361?	Y - N	DID YOU HAVE AN ACCOUNTABLE EXPENSE PLAN?	Y - N
DID YOU LIVE IN A CHURCH FURNISHED PARSONAGE?	Y - N	DID YOU RECEIVE A CAR ALLOWANCE?	Y - N
DID YOU RECEIVE AN IRA DISTRIBUTION?	Y - N	DID YOU DECLARE A HOUSING ALLOWANCE?	Y - N
DO YOU STILL PLAN TO MAKE AN IRA CONTRIBUTION?	Y - N	If Yes, AMT $ Declared? AMT $ Used?	Fair Rental $ Value *
Would you like your refund Direct Deposited - if Applicable? If yes, please attach a voided check or deposit slip	Y - N	If you receive SS, SSI, Veterans benefits, RR retirement, or Government retirees, did you receive the $250.00 stimulous pmt?	Y - N
Did you participate in the first Time Home Buyers credit if so, was it the $7,500. in 2008 or $8,000 in 2009? Circle one	Y - N	ANY MAJOR PURCHASES over $10,000.? If so what:	Y - N
DID YOU MAKE ANY ESTIMATED TAX PAYMENTS? PLEASE PROVIDE DATES & AMOUNTS BELOW	Y - N	**If you worked out of state / country during the tax year:** State on W-2's Dates of each residence / jobs	
Have you paid any AMT tax within the past 4 years?	Y - N	**#1** state / country / dates	County and school district
Pay our fees with your refund money from your bank? (Additional charge applies)	Y - N	**#2** state / country / dates	County and school district

In the event that I decide not to use the services of National Church & Clergy, LLC, there will be a minimum charge of up to half the estimated fees. I have read and agree to the terms of the engagement letter on the back of this form. All out of state returns will be sent back via a secure.pdf Format by e-mail instead of a paper copy or a disk. There may be additional fees for a paper copy or a Thumb drive. If I am in the office I am aware that conversations may be video/audio recorded.

Signature:	**Estimated Fees:**
Spouse's Signature:	Preferred Password for .PDF File **( )**

NOTES:

National Church & Clergy Tax & Accounting Services

*** please contact our office if you need help determining the Fair Rental Value**

National Church & Clergy, LLC
Tax & Accounting Services, LLC
417-863-6303 FAX 417-863-7711

1410 E. Kearney St Ste D-F
Springfield, MO 65803
Email info@ncctax.com

Income Tax Preparation and Consulting Engagement Letter

We are pleased to provide you with professional services. This engagement letter embodies the entire agreement regarding the services to be rendered by our firm for you. This will confirm our understanding of the professional services to be rendered by our firm for you.

We will perform income tax services or consultation, based upon information you provide. It is your responsibility to provide us with true, correct, and complete information required to complete the engagement. Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, we will inform you of any material errors, fraud, or other illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

As a result of this engagement we will issue income tax returns. Our firm is not responsible for disallowed deductions or the inclusion of additional unreported income, or any resulting taxes, penalties or interest assessed. Our liability for all claims, damages, and costs you incur related to this engagement is limited to the total amount of fees paid by you to us for services rendered under this agreement. You agree to hold us harmless from any and all claims which arise from knowing misrepresentations or the intentional withholding or concealment of information. You also agree to indemnify our firm for any claims made against our firm by third parties which arise from any of these actions.

We will provide you with an organizer, upon request, to help you gather and document the information we will need to prepare your tax returns. It is your obligation to use the tax organizer to gather the necessary documents. You should retain all documents that provide evidence and support for your reported income and deductions on your returns. You may need to provide these documents to a taxing authority to substantiate the accuracy and completeness of the returns. You will prepare and supply all supporting documentation required to the aforementioned procedures prior to the preparation of the documents. These records will remain your property and will be returned to you upon issuance of the reports and tax forms. It is your responsibility to maintain and preserve these records. Our records and files are our property and are not a substitute for your records. Our firm destroys our client files and all pertinent work papers after a retention period of three years, after which time these items will no longer be available. Catastrophic events or physical deterioration may result in our firm's records being unavailable.

We will provide services to you as you request them. You authorize us to accept instructions from yourself or your designee and we may rely upon the instructions we receive as being your instructions. Customer satisfaction is an important aspect of our service. If, during the course of the engagement, you would like to discuss, change, or expand the services we have agreed to perform, you agree to contact the offices of Leslie J Wilson CPA or National Church and Clergy LLC to discuss further needs.

We will commence work for you when you provide us with the information. It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis.

Our fees for these services will be billed at our standard hourly rate of $100 per hour for each of our employees as well as reimbursement for out-of-pocket costs incurred in order to complete the engagement. Travel time will be billed at our standard rate as well. Specialized CPA work like OIC, IRS issues and IRS letters will be up to $160 per hour. If we encounter situations that require us to devote substantially more time to the engagement than estimated or budgeted for or, if staff with different qualifications are required, we may contact you in advance and provide to you a revised estimate of our professional fee. However, we may not notify of additional fees if they are reasonable in nature or if we are asked to perform additional services outside the original engagement. In most instances we will provide a monthly progress billing if the project requires more than 30 days to complete which we will then require a payment prior to the completed project. Some engagements may require a retainer fee to be paid during the initial consultation of up to ½ the estimated fees.

Payment is due at the time services are rendered. All returned checks will be resubmitted to your bank electronically for the face amount of the check. The return check service fee of $25 will also be submitted to your bank electronically by either electronic check or ACH. We reserve the right to suspend or terminate our work in the event we do not receive timely payment of our billing statements. A $25 service charge will be added if the statement is not paid by the designated time noted on the statement. This suspension or termination of our work may cause you to fail to meet deadlines or may result in other adverse consequences and is a proper consequence of nonpayment of our statements. Our firm does report to national credit reporting agencies and may turn over any uncollected debts to an attorney of which the debtor will be responsible for any legal fees and court costs. A minimum fee of half the estimate will be charged in the event the tax return is picked up prior to completion.

We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household, etc.) as reflected in your income tax returns for last year. If your marital status has changed or you want to change your filing status, please contact us immediately. Our engagement does not include tax planning services, which are available as a separate engagement. This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry for an additional fee. A flat fee program is available upon request.

Federal, state and local taxing authorities impose various penalties and interest charges for non-compliance with tax law. You, as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by taxing authorities. The law also imposes a substantial penalty on taxpayers and preparers for failure to disclose "reportable transactions." Reportable transactions are potentially abusive transactions identified by the IRS whose primary purpose is tax avoidance. You agree that it is solely your decision to disclose any reportable transactions in the returns that we prepare for you. You agree to pay all fees and expenses incurred to date if you do not permit us to complete the returns.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we issue a separate engagement letter to reflect the obligations of both parties, and may also require a retainer fee before additional work can be done. In the absence of any other written communications from us documenting such additional services, our services will be governed by the terms of this engagement letter.

In the unlikely event that circumstances occur which we, in our sole discretion, believe could create a conflict with either the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved, or we may resign from the engagement. We will notify you of such conflicts as soon as practicable, and will discuss with you any possible means of resolving them prior to suspending our services.

In the event that we receive a subpoena or summons requesting that we produce documents from this engagement or testify about the engagement, we will notify you prior to responding to it if we are legally permitted to do so. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

Parties to this engagement agree that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by the American Arbitration Association (AAA). The results of this mediation shall be binding only upon agreement of each party to be bound. Cost of any mediation proceeding shall be shared equally by both parties. We appreciate the opportunity to be of service to you. Please date and sign the income tax questionnaire to acknowledge your agreement with the terms of this engagement.

Privacy Policy

As tax preparers, we have always protected your right to privacy. Like all providers of personal financial services, we are now required by law to inform our clients of our policies regarding privacy of client information. We do not outsource our services overseas like many other companies and would notify you in advance if we were to change this policy.

*** Types of Nonpublic Personal Information We Collect:**
We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization. We may also video and audio record some conversations that may be used to help us in identifying and confirming information about you. By signing below you also authorize the firm to randomly video/audio record conversations.

*** Parties to Whom We Disclose Information:**
For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law unless you give verbal permission to release info to a third party or a financial institution of your choice for obtaining a bank loan or filling out a FAFSA (Additional fees may apply). Permitted disclosures include, for instance, providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared**. (Additional forms may be needed for specific authorization)**

*** Protecting the Confidentiality and Security of Current and Former Clients' Information:**
We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards. Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality services are very important to us.

Filer's Signature	Date	Spouse's Signature	Date

Ministers Housing Allowance Worksheet

For Additional help in filling out this form call our office at 417-863-6303

Instructions: Use this form to help calculate your new Designated Amount for your HA for the next year, Calculate the amount you Actually Spent for the past year and determining the amount of the Fair Rental Value (FRV). You must have all 3 figures to properly prepare for your tax return. The IRS allows to use the lowest of these three numbers to be exempt from Income tax. Self employment tax is still owed unless you have properly opted out of SS with form 4361 on file.

Name: Date:

		A	B	C	D	E	F
Notes		**Estimate or Designated**	**Parsonage**	**Renting**	**Owns Home**	**FRV**	**Actual Spent**
1	Down Payment on Purchase		X	X		X	
2	Rent payment or Parsonage Pmt Value				X	*	
3	Housing Loan Principal and Interest Payments		X	X		X	
4	Real Estate Commission, Escrow Fees		X	X		X	
5	Real Estate Property Taxes		X	X		X	
6	Home Owners/Renters Insurance						
7	Structural Maintenance and Repairs					X	
8	Landscaping, Gardening, and Pest Control						
9	Furnishings (Purchase, Repair, Replacement, Rent)						
10	Decoration and Redecoration						
11	Utilities (Gas, Electricity, Water, Trash)						
12	Local Phone Expense (Base charge only) No Internet						
13	Cable TV or Satellite (Base Charges)						
14	Home association fees/dues						
15	Complete Rental of home furnishings				X		
	Monthly Totals	$	$	$	$	$	$
	Yearly Totals	$	$	$	$	$	$
	Designated Amount	$					
	Actual Spent	$					
	FRV	$					

Amount declared minus amount spent	$

A Fill in this area to determine your Housing Allowance for the next year. Or, Use the total amount area once the HA amount has been designated

B Fill in this area to determine the Parsonage value including expenses offered by the church. Not subject to Income tax for ministers but is subject to SE Tax

C Fill in this area if you rent to determine the actual amount spent

D Fill in this area if you own your home to determine the actual amount spent

E Fill in this area if to determine the Fair Market Rental Value of your current Home. This is the Maximum amount that can be declared as a housing allowance

F Use this area to calculate any actual amount spent if necessary

15 To calculate rental amount for furnishing: Use average of $50.00 per room to furnish or financing total amount of furnishing over 48 months.

* Take the Fair market retail value of the home minus 10% and amortize over 30 years to determine the Fair Rental Value Payment not including expenses

Rent payment or Parsonage Pmt Value * Value of Home $ Monthly Pmt $

Debit or Credit Card Payment

National Church & Clergy, LLC

Cardholder Name:	
Card Number:	
Amount:	
Expiration Date:	
Security Code:	
Address Numbers:	
Zipcode:	
Invoice #:	

Cardholder acknowledges receipt of services in the amount of the total shown hereon and agrees to perform the obligations set forth in the cardholder's agreement with the issuer.

Cardholder's Signature: