



STEPHENSON & WARNER, INC.
CERTIFIED PUBLIC ACCOUNTANTS

Dear Client:

Thank you for your continuing relationship with Stephenson & Warner. We have implemented several changes to serve you better.

In order to prepare your tax return accurately and to optimize your tax savings, we would like for you to fill out the attached set of questions that will help us identify applicable tax savings and help you comply with current tax law.

Also, please sign the attached 2020 Annual Engagement Letter bring this to our office when picking up your return. We will require payment for our services at the time of pickup this year. Services can be paid for with check or credit card. We have enclosed a credit card authorization form for your convenience.

All federal and state income tax returns must be filed electronically. **The Ohio Department of Taxation now requires a driver's licenses or state ID number on electronic returns.** If you could please provide us with that number we would greatly appreciate it.

Taxpayer Driver's license/state ID number: _____

Issue Date _____ Expiration Date _____

Signature _____

Spouse Driver's license/state ID number: _____

Issue Date _____ Expiration Date _____

Signature _____

For your convenience, our office hours during tax season will be as follows (Oxford by appointment only):

Monday-Thursday 8:00 am – 6:00 pm

Friday 8:00 am – 5:00 pm

Saturday (Hamilton office only) * 8:30 am – 3:00 pm

**Saturday appointments available in our West Chester office, must be scheduled in advance.*

*** The deadline to send or bring us your tax preparation information is March 25th, 2021. Documents sent by mail must also be received by this date.**

Very truly yours,

Larry F. Warner, Jr.
Managing Partner

Information Update

Client Name: _____

Best number to reach you: _____

Best number to reach your spouse: _____

Permission to send you Text Messages Yes No

E-mail Address: _____

Stephenson & Warner does send out a monthly newsletter packed with tax updates, IRS changes and tax/retirement planning information. Clients often share how much they benefit from the tax and planning tips. Shall we add you to the mailing list?

Yes, please do _____

No, but thank you _____

Physical Address Changes: _____

Would you like an electronic PDF copy of your tax return instead of a paper copy that you can sign digitally for us to initiate filing for you? Please indicate your preference below.

_____ Yes, I would like an electronic PDF copy of my tax return sent to my secure portal and I will sign my tax returns digitally and send back to you after I have reviewed my returns. I will pick my original documents, if any, the next time I visit your office.

_____ Yes, I would like an electronic PDF copy of my tax return sent to my secure portal but I will sign my return with a paper form 8879 since I have to return to the office to pick up my original documents anyway

_____ Yes, I would like an electronic PDF and a paper copy of my tax return. I understand there is an **additional** \$ 25 fee for this.

_____ No thanks, I prefer a paper copy of the tax returns.

_____ Please mail my original documents back to me. I have signed the consent form included in this packet.

*** Note- any original source documents not picked up within 4 weeks of returns being completed will be mailed back to the client. Initial _____ Date _____**

2020 Information Checklist

This is a list of the most common items we'll need to finish your returns. We'll call you if we need anything else. *(You don't need to return this to us; unless you make notes we should be aware of.)*

Completed Client Questionnaire

Signed Engagement Letter

All return packets or mailing labels sent to you by the various taxing agencies

All W-2's

All 1099 forms received confirming income from interest, dividends, retirement, social security, disability, unemployment, gambling winnings, 1009K for business credit card receipts, etc.

All income information and tax documents for children, if you want us to prepare their required returns
Year-end statement of mortgage interest (Form 1098), escrow activity and balance on mortgage or home equity loans and real estate taxes paid. If Form 1098 represents home equity loan interest, please let us know how much of the home equity loan was used to improve the main house.

Total of all **receipted** charitable contributions, and details for any non-cash contributions over \$500

Copies of all Trust, Partnership or S-Corporation K-1's *(send separately later if everything else is ready, and let us know it's coming)*

If you bought, sold or refinanced real estate, then a closing statement, HUD, for each

If you sold any shares of mutual funds and cost basis information is not provided by the broker, detail all activity in the funds sold from original purchase date through date of sale date (year-end summary statements are ideal)

If you are claiming auto mileage as a deduction- for business or rental properties, we need to know: total miles, commuting miles, and business miles driven for the year

If you lease your car or are deducting actual expenses, please also provide: original value of the car (what you could have bought it for) and date of lease, and all expenses for lease payments, gas, car washes, licenses, insurance, tires, repairs, etc.

Copies of federal, state or local tax correspondence during the year, including all payments made or refunds received

All legal documents for formation, sale or purchase of a business during the year, all legal documents for divorce Decrees

Voided check for account where refunds should be direct deposited (optional) Note: Joint refunds cannot be deposited into single owner accounts

All 1095 forms related to your health insurance

If you wish to claim education related credits, please provide a transcript of charges and payments made

If you own a business or rental property please provide details on any repairs and or asset expenditures exceeding \$2500

Details on crypto –currency trading: _____

Details on any foreign bank accounts or foreign investments greater than \$10,000: _____

Tax forms related to stimulus payments received

Please answer the following questions and include all necessary details and documentation.

Yes NO

Personal Information

Did your marital status change during the year?

If yes, explain: _____

Did your address change from last year?

Can you be claimed as a dependent by another taxpayer?

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?

Do you, your spouse (if applicable), and any dependents have a taxpayer identification number other than a SSN (ITIN, or ATIN)?

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.

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.

COVID-19 Information

Did you receive an Economic Impact Payment (EIP) as reported on Notice 1444?

Did you receive a Paycheck Protection Program (PPP) loan?

If yes, did you receive or expect to receive Paycheck Protection Program (PPP) loan forgiveness?

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?

Did you receive emergency leave sick pay?

Did you receive emergency family leave wages?

Did you receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?

If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you needed?

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?

If you are self-employed, were you unable to perform your self-employed activities due to coronavirus related care you provided to another?

Dependent Information

Were there any changes in dependents from the prior year?

If yes, explain: _____

Do you have any children under age 19 or a full-time student under age 24 with **unearned** income (interest, dividends, etc....not wages) in excess of \$2,200?

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?

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.

Yes No

Purchases, Sales and Debt Information

- 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, exchange, or purchase any real estate during the year other than your personal residence?
- 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 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 sell an existing business, rental, or other property 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?
- Did you exercise any stock options?

Income Information

- Did you have any foreign income or pay any foreign taxes (other than mutual funds) 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 (land contract)?
- 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 (self-employment income)?
- 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, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- If yes, were any withdrawals due to a Federally declared disaster or COVID-19?
- If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2020?
- 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, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? Please circle plan funded.
- Did you convert retirement funds to a Roth IRA? If so, please provide documentation and /or form 1099 R
- Did you donate part or all of your required minimum distribution (RMD) from an IRA to a charity? If so please provide documentation.

Education Information

Yes No

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? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses

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. If yes, attach any Form(s) 1095-B and/or 1095-C you received.

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.

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? If yes, attach any Form(s) 5498-QA you received.

Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.

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?

If yes, attach any Form(s) 1099-H you received.

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? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.

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? If yes, attach any Form(s) 1098 you received.

Did you incur interest expenses associated with any investment accounts you held?

Yes No

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 pay alimony/spousal support (not child support)? If so, please provide a
copy of your divorce decree, if we don't already have a copy.
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(other than mutual funds that pay
foreign tax), 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.

Would you like a trusted referral for any of the following services?

Legal
Property & Casualty Insurance
Mortgage Broker
Business IT Services
Investment Advisory
Life Insurance
Banker
Realtor

2020 Annual Engagement Letter

PLEASE SIGN & RETURN ALL PAGES in order for us to begin working on your returns.

Dear Client:

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare only your 2020 federal form 1040 and your resident state and local income tax returns.

Please inform us below of any additional returns you would like for us to prepare:



STEPHENSON
& WARNER, INC.

CERTIFIED
PUBLIC
ACCOUNTANTS

It is your responsibility to provide us with all of the information necessary to complete your tax returns. In that regard you state that, to the best of your knowledge and belief:

- You have provided true, correct and complete information regarding your income as listed on the attached Forms W-2, 1099 and/or written summaries.
- You have provided us true, correct and complete information regarding amounts you claimed as tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts. You understand that taxing authorities may examine the returns, that documentation should be retained to support the information provided to us, especially business travel and entertainment deductions, business use % of autos and other assets, barter activities, and the required documents to support all charitable contributions, and that penalties may be imposed on returns that are late, underpaid or incorrect.

We will not audit or otherwise verify any information. We may require clarification or additional information. We are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.

It is our policy to keep records related to this engagement for five years. However, we do not keep any of your original records, so we will return those to you upon completion of the engagement. When records are returned to you, it is your responsibility to retain and to protect the records for future use, including potential examination by governmental or regulatory agencies. By signing this agreement, you acknowledge and agree that upon the expiration of the fifth year period, we are free to destroy our records related to this engagement.

You understand that you will be charged an additional fee if we are asked to assist or represent you in a tax examination OR INQUIRY. You understand that, in the event of preparer error, you are responsible for additional tax that may be due, but our responsibility is to pay for any penalty that taxing authorities may assess.

We will use our judgment to resolve questions in your favor where a tax law is unclear or if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

If you have a financial interest in, or signature authority over, any foreign accounts exceeding \$10,000 at any point of time during the year, you are responsible for electronically filing the Report of Foreign Bank and Financial Accounts (FBAR) on or before April 15th of each tax year through the Financial Crimes

Enforcement Network (FinCEN). If you would like our firm to submit your electronic FBAR report (FinCEN Form 114) on your behalf, we must receive a signed consent form (FinCEN Form 114a) from you prior to submitting the foreign reporting form. If you do not provide our firm with information regarding any interest you may have in a foreign account, or if we do not receive your signed authorization to file your foreign reporting form, we will not be able to prepare and file any of the required disclosure statements. You may also have a separate reporting duty to disclose any/all other foreign financial assets you own on forms 8938, 5471 or 5472 which can be filed with your individual tax return. Failure to report any of the above type of foreign accounts can result in massive penalties. By your signature below, you accept responsibility for informing us if you believe that you may have foreign reporting requirements and you agree to timely provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file, or untimely filing, of any of these forms.

Our policy is to put all tax advice in writing, and that you will not rely upon any unwritten advice because it may be tentative, incomplete, or not fully reviewed.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist.

Please note that the Internal Revenue Service (IRS) considers virtual currency (e.g., Bitcoin) as property for U.S. federal tax purposes. As such, any transactions in, or transactions that use, virtual currency are subject to the same general tax principles that apply to other property transactions. If you had virtual currency activity during the 2019 tax year, you may be subject to tax consequences associated with such transactions and may have additional foreign reporting obligations.

You will contact us immediately if you discover additional information that will lead to a change in your return, or if you receive any letters from the IRS, state or local taxing authorities. If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best possible resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us. Please note that our firm may not receive separate copies of IRS notices; therefore, you must provide our firm with copies of any notices you receive from the IRS. The authorization is valid for one year after the due date for filing the tax return.

Effective 1/1/11, IRS and Ohio mandates we will file all eligible returns electronically. We will provide you with a paper or electronic copy of the income tax returns for your review prior to electronic submission. You must review, sign and send the form 8879 back to us before it can be transmitted. Please note that although our firm will use our best efforts to ensure that your returns are successfully transmitted to the appropriate taxing authorities, we will not be financially responsible for electronic transmission or other errors arising after your return has been successfully submitted from our office. Once the return is accepted by the IRS we are not responsible for the length of time it takes the IRS to process your return. *Please note that many local returns must still be filed in a paper format.*

Our bill will be due and payable upon completion of these returns, and that additional services, including electronically filing your return, will not be performed until the bill for these services is paid in full. You understand that your bill will be based upon a predetermined amount and communicated to you prior to completion of your returns or by the standard billing rates presented to you. Please note that starting with 2018 tax returns, your tax preparation fees could be significantly higher than past year's fees due to the extra work that may be necessary to comply with the Tax Cuts and Jobs Act, especially if you are a business owner.

We will not file any federal, state or local tax extensions unless you specifically request us to do so in writing, by fax or email. Information received by us to prepare your tax return after 3/25/19 will warrant filing for an extension.

On March 11, 2020, the World Health Organization declared that the coronavirus (COVID-19) outbreak a pandemic. The duration and impact of the pandemic have been expansive, and several stimulus packages have been signed into law in the United States ("U.S.") providing economic relief to businesses and individuals. Many of those relief measures have been in the form of tax provisions, and some of those tax provisions have retroactive application. If you have any questions regarding the application of these tax relief measures, please ask us for advice in that regard.

Given the magnitude of the economic tax relief provisions the U.S. stimulus packages have contained, as well as some new concepts introduced in the law, additional stated guidance from the Internal Revenue Service, and possibly from Congress in the form of technical corrections on certain income tax provisions may be forthcoming. We will use our professional judgment and expertise to assist you given the guidance as currently promulgated at the time our services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated.

Please be aware that Internal Revenue Code Section 7216 now requires us to obtain your separate written consent before disclosing individual tax return information to third parties such as banks and mortgage brokers.

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers

If any disputes arise among the parties, they agree to try first in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its Commercial Mediation Rules. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Commercial Arbitration Rules of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be shared equally by all parties. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

We appreciate the opportunity to serve you, and look forward to a continuing, mutually satisfying relationship.

Very truly yours,



Stephenson & Warner, Inc.

The terms described in this letter are acceptable and are hereby agreed to and shall remain in effect until terminated by either party in writing.

Signature: _____

Date: _____

Print Name of Signer/ Taxpayer: _____



Credit Card Authorization Form (**Optional we prefer cash or check**)

As stated in our engagement letter, we will require payment for our services before delivery of your returns. For your convenience, we accept the major credit cards listed below as well as personal checks and cash. You can also elect to pre-pay our agreed upon fee if you desire. Once your return has been completed you will be notified and you may select your method of payment. For your convenience ***you may also pay your invoice online at stephensonwarnercpas.com*** once you have been notified of the amount due.

Please fully complete the section below:

Today's Date: _____

Card Type: Visa /MasterCard /Discover /American Express

Account Number _____

Expiration Date: ____/____ CVV Code _____ (on back of card)

Invoice/Charge Amount: _____

Card Member Name: _____

Company Name: _____

Billing Address: _____

Daytime Phone Number: _____

Invoice #: _____ Client Code/Name _____

Card Member's Signature: X _____

By signing this form you authorize Stephenson & Warner to charge your credit/debit card the amount indicated above. Also, you agree to pay this amount accordingly to the terms and conditions of your credit/debit charge agreement.

Please email: tmcdannold@sw.cpa securely, mail or, fax the completed form to our office at 513-868-8620. After completion of your tax return the amount indicated will be charged to your credit/charge card. Please call us at 513-868-8600 if you have any questions.

Thank You

CONSENT TO MAIL

Dear Client:

The Generally Accepted Privacy Principles (GAPP) now requires us to obtain your consent before releasing personal information through the United States Postal Service. On occasion we have mailed to you such personal information using USPS first class mail. Please confirm your consent to continue this practice. If you prefer for future mailings to be received certified or UPS, please indicate below. These shipping charges will be billed to you.



Yes, I would like Stephenson and Warner to continue mailing personal information to me via USPS priority first class mail.

I, _____, authorize Stephenson & Warner, Inc. to mail the following:

1. Tax Return and Related Documents for Year Ended _____.
2. Other Information _____

This consent is effective for _____ tax year(s).

Please neatly print the address we are to mail to.

Signature _____

Date _____



No, I do not wish to continue receiving personal information via USPS priority first class mail. Please indicate the means in which you would prefer receiving information from Stephenson and Warner:

- ____ UPS
____ Secure Web Portal, a tool for sending and receiving files online
____ Other _____

Signature _____

Date _____

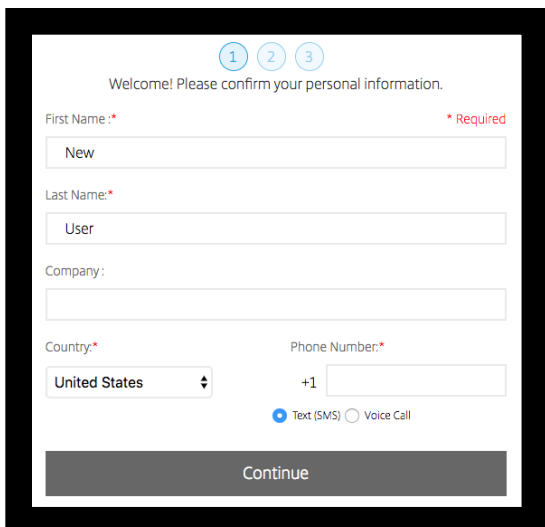
Please return to tmcdannold@sw.cpa or fax 513-868-8620.

CLIENT INSTRUCTIONS FOR USING SHAREFILE

*ShareFile is a tool for sending, receiving, and organizing your tax files online.
It is a secure, password-protected way for sharing information between
Stephenson & Warner and our clients and it's an easy way to send files.*

Your new ShareFile Account Setup Process

- 1 A representative at Stephenson & Warner will create a new account for you on ShareFile.
- 2 Once the account is created, you will receive an email indicating "I Have Added You to a Folder on ShareFile". Open this message for a link to access your new account.
- 3 Click on the link to proceed to login. And then confirm your personal information.



The screenshot shows a web form for account setup. At the top, there are three numbered steps (1, 2, 3) in blue circles. Below them is the text "Welcome! Please confirm your personal information." The form fields are: "First Name:*" with a red asterisk and "* Required" label, containing the text "New"; "Last Name:*" with a red asterisk, containing the text "User"; "Company:" with an empty text box; "Country:*" with a dropdown menu showing "United States"; "Phone Number:*" with a red asterisk, containing "+1" and an empty text box; and radio buttons for "Text (SMS)" (selected) and "Voice Call". A "Continue" button is at the bottom.

- 4 You will then be logged into the account that was created for you.
- 5 If you sign in from an unknown computer or device, Sharefile will send a verification code to your phone for you to use to sign in.

How to Download Files from ShareFile to your Computer

- 1 Login to ShareFile by going to our website stephensonwarnercpas.com and select Client Login
- 2 Click on your client folder and navigate to the document you wish to download.
- 3 Check the box next to the document(s) you wish to download to your computer.
- 4 Click "Download".
- 5 Click "Save" and save to a specified location on your computer.

How to Upload Files from your Computer to ShareFile

- 1 Once logged in, click on your client folder.
- 2 Click the button "Upload Files".
- 3 Browse for the File(s), add a Title, then click "Upload Files".
- 4 You should see the document appear in the ShareFile folder.