

CLIENT AGREEMENT AND SUPPLEMENTAL QUESTIONNAIRE TO IRS FORM 13614-C INTAKE/INTERVIEW & QUALITY REVIEW SHEET

**PLEASE READ THE FOLLOWING INFORMATION
PRIOR TO SIGNING THIS DOCUMENT AND COMPLETING THE SUPPLEMENTAL QUESTIONNAIRE AND/OR
IRS FORM 13614-C INTAKE/INTERVIEW & QUALITY REVIEW SHEET**

1. **LEGAL SERVICES.** Members of the Armed Forces on active duty, retirees, and certain family members are authorized legal assistance services at **NO COST**. These services include Federal and state tax return preparation. Eligible recipients **may be denied legal assistance for misconduct or other inappropriate behavior**. Due to the high demand for tax services, taxpayers may have to wait for service. Courtesy and patience is appreciated.

2. **SCOPE.** Tax services are provided pursuant to Army regulation and the Internal Revenue Service, Volunteer Return Preparation Program which mandate preparation of simple tax returns. In most cases, **this office does not prepare returns for taxpayers issued Form 1099-Misc** for self-employment. This office **does not** electronically file or assist taxpayers with returns prepared by other agencies; if the federal return was not prepared by this office we are unable to prepare the state return(s).

3. **ACCURATE INFORMATION.** To prevent delayed tax refunds and to ensure an accurate tax return, all taxpayers must provide complete, correct information. If you did not bring individual social security cards or a copy of last year's tax return, please provide **Social Security Numbers (SSNs) and names exactly as they appear on the Social Security cards or your return cannot be electrically filed**. Please print clearly:

First, MI, & Last Name (Suffix)

Taxpayer _____	_____	_____	SSN _____	-	_____	-	_____
Spouse _____	_____	_____	SSN _____	-	_____	-	_____
Dependent _____	_____	_____	SSN _____	-	_____	-	_____
Dependent _____	_____	_____	SSN _____	-	_____	-	_____
Dependent _____	_____	_____	SSN _____	-	_____	-	_____
Dependent _____	_____	_____	SSN _____	-	_____	-	_____
Dependent _____	_____	_____	SSN _____	-	_____	-	_____

4. **REQUIRED DOCUMENTS.** You must wait until you receive all necessary documentation before e-filing a tax return. Documents may include, W2s, distributions from pensions & IRAs, unemployment compensation, and Forms 1099 stating interest and dividends. **If you receive tax documents after we have filed your return, we will not amend your return until the end of the tax season.** To claim adjustments, credits, or itemized deductions taxpayers must have receipts & calculate the **totaled** amounts prior to speaking with a tax advisor. To claim a childcare credit, taxpayers must have the provider's employee identification number (EIN) or SSN. To claim a dependency exemption, a non-custodial parent must have IRS Form 8332 (Release of Claim to Exemption) or a Separation Agreement or Divorce Decree. Taxpayers desiring to claim itemized deductions should provide a copy of their prior year's tax return.

5. **DIRECT DEPOSIT OF REFUND(S).** If you do not elect direct deposit of your refund, or if for some reason your bank refuses your refund, your refund check will be issued to the address listed on your tax return. Please review your address for accuracy prior to signing your return. Taxpayers desiring a direct deposited refund must have a routing and account number for the target account. If filing a joint return, the account must be in both taxpayers' names. If you would like direct deposit of your refund(s), please provide a voided check or clearly print your bank information below:

Routing #: _____ Acct #: _____ Checking or Savings
(Routing # must be 9 digits)

If you have a balance due, you may choose to electronically file your return; however, you may not make payment directly from your bank account. The tax preparer will provide a printed voucher for you to mail with your payment.

6. **STATE INCOME TAX INFORMATION.** This office is trained to prepare and electronically file Maryland state returns only. Tax staff will provide federal and Maryland tax assistance but will only provide limited assistance with local and state tax returns from other state jurisdictions. If you earned income in more than one state, due to the complexity, we will not assist with preparation of your multi-state returns. We do not prepare state returns when you live in one state and work in another.

NOTE: Military spouses should review the Military Spouses Residency Relief Act at **Installation Legal Office** (www.apg.army.mil, Installation Support, Support Offices, Installation Legal Office), to assist in determining legal residency prior to receiving state income tax assistance. A signed and completed [Military Spouses Residency Disclaimer](#) will be required prior to filing a state return.

Yes No Do you need a state return prepared? If yes, please provide the following state information:

Taxpayer's state of legal residence _____ Spouse's state of legal residence _____

If you lived or worked in multiple states, list beginning/end dates and cities/counties in which you resided during January 1 to December 31, 2014.

Taxpayer: County _____ City _____ State _____ Start _____ End _____

Taxpayer: County _____ City _____ State _____ Start _____ End _____

Spouse: County _____ City _____ State _____ Start _____ End _____

Spouse: County _____ City _____ State _____ Start _____ End _____

Yes No Did you make estimated state tax payments? If yes, amount per quarter: \$ _____

Yes No If eligible for e-file, would you like the Tax Center to electronically file your state return(s)?

Yes No Would you like direct deposit of your state refund to the same account as your federal? If **no**, please provide other bank information or you will receive your refund check at your mailing address:

Routing #: _____ Acct #: _____ Checking or Savings
(Routing # must be 9 digits)

NOTE: If Married Filing Separately on your state return, your name must be listed on the bank account.

7. **SIGNATURE AUTHORITY.** All tax returns must be signed by the taxpayer(s) in front of the tax preparer at the time of preparation. Taxpayers intending to file during their spouse's absence must present a valid **Power of Attorney**.

8. **PERSONAL RESPONSIBILITY.** Each taxpayer is responsible for carefully reviewing the completed tax return before signing it. **Filing a correct tax return and maintaining a copy of your tax return is ultimately your responsibility.** The tax office will not maintain hard copies of tax returns.

Data Required by the Privacy Act of 1974

AUTHORITY: 10 USC 3013

PRINCIPLE PURPOSE: To assist in preparation of federal income tax returns for electronic filing.

ROUTINE USES: The routine use of tax preparation worksheets is to provide the basic information necessary to prepare the client's federal income tax return for electronic filing.

DISCLOSURE: Voluntary Disclosure. Nondisclosure precludes electronic preparation and filing of the federal income tax return.

I understand this is a free service provided by volunteers. I will be patient, courteous, and treat all tax advisors with respect. I will provide all information necessary to complete an accurate tax return. I have reviewed and verified the information contained herein and certify that all the information is complete and accurate. I authorize this document and an electronic copy of my tax return to be kept on file for future return preparation. I have read this agreement in its entirety and understand that I am ultimately responsible for the accuracy of any Federal/State tax return(s) prepared by the APG Tax Staff at my request.

Taxpayer Printed Name _____ Signature _____ Date _____

Spouse Printed Name _____ Signature _____ Date _____