



ENGAGEMENT LETTER

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 2020 federal and requested state income tax returns from information that you will provide to us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We have provided you with an organizer to guide you in gathering the necessary information. Your use of the organizer will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled 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.

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. However, should we find any irregularities or unusual items we will bring them to your attention. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. If we discover any errors or omissions on a prior year return we will bring that to your attention.

The filing deadline for the tax return is April 15, 2021. To ensure your return is filed by the deadline, please have all your information to us by March 19, 2021. If an extension of the time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline of April 15, 2021, may be subject to interest and late payment penalties.

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 governmental tax examination, we will be available, upon request, to represent you under a separate engagement letter representation.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. We may require a retainer to be paid when you submit your 2020 data to us. All invoices are due and payable upon presentation.

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, such as gift, property, local, or school district, please inform us by noting so just below your signature at the end of the returned copy of this letter.

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

Very truly yours,



_____ Taxpayer Print Name	_____ Taxpayer Signature	_____ Date
_____ Spouse Print Name	_____ Spouse Signature	_____ Date

You can turn in the organizer and/or tax documents by email, fax, or mail to:

Email: organizer@abacuscpas.com

Fax: 417-823-0744

Address: Attn: Transportation Dept.: 1835 E. Republic Rd., Suite #200, Springfield, Missouri, 65804

Steps to Complete your 2020 Tax Return

Step 1: Compile all business related income and expenses for 2020. Please list cash expenses on page 10 unless you have already given us ALL cash expense records for the year.

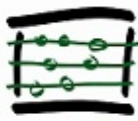
Step 2: Complete the Tax Organizer in its entirety. Be aware that missing or incorrect information may result in additional fees and/or a delay in your tax return being prepared.

Step 3: Send copies of W-2s, 1099s, Tax Organizer, and cash expense records to Abacus CPAs. They can be mailed to: Attn: Transportation Dept.: 1835 E. Republic Rd., Suite #200, Springfield, MO, 65804, faxed to 417-823-0744 or emailed to organizer@abacuscpas.com.

Step 4: To file your taxes, you must sign Form 8879 once we have contacted you to let you know the return is completed.

*****Please note that if your tax return is rejected for any reason additional fees will be assessed due to the additional time associated with correcting the rejection. *****

Please sign before moving onto the next page.



TAX AUDIT PROTECTION ENGAGEMENT LETTER
OPTIONAL SERVICE

This letter will confirm the arrangements for our services to represent you before **Federal taxing authorities** in the event of an income tax examination of your 2020 Individual Tax Return.

We will represent you before **Federal taxing authorities** in the event that you receive correspondence concerning your 2020 tax return in the event that your return is selected for examination. There is no guarantee given to you relative to the outcome of any tax examinations.

We will exert our best efforts to obtain a satisfactory settlement of any issues that may arise in the examination. Services covered include responding to any correspondence received from the IRS concerning your 2020 tax return and handling any **IRS audit** of your 2020 individual income tax return up to but not including the appeals process. We will provide these services until the billing at our standard rate reaches \$10,000. Services required after the \$10,000 limit is reached will be billed to you at our standard billing rate. We will notify you when the \$10,000 limit has been reached. Our engagement does not cover any tax deficiency, tax penalty or interest assessments. It does not cover any collection proceedings involving unpaid taxes.

Additionally, our engagement will cover only examinations made by the Civil Division of the respective tax authorities and will not cover any situation where examination is made pursuant to an investigation or examination by the Criminal Division. This agreement covers only your Individual income tax return for the year 2020. Corporate, Estate, Trust or Employer Payroll Returns (such as 941's, 940, etc.) are excluded from this agreement.

Our fee for this optional service is \$150.00. This amount is due and payable upon acceptance of this engagement. Fees must be paid prior to the completion of the tax return. Nonpayment will void the Audit Protection Engagement.

You hereby agree to:

- Cooperate in promptly securing and delivering any relevant documentation as may be necessary.
- Furnish us with such other information and/or affidavits as may be necessary under the circumstances.

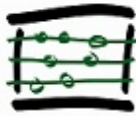
If the above correctly sets forth your understanding of the terms and conditions of our engagement, please sign the copy of this letter where indicated.

We appreciate this opportunity to serve you and will make every effort to represent you in a satisfactory manner.

Check the correct box to accept or decline this service option: Yes No

If yes, Payment Method: _____

_____ Taxpayer Print Name	_____ Taxpayer Signature	_____ Date
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Abacus CPAs, LLC
Better Guidance. Smarter Decisions.

2020 INDIVIDUAL TAX ORGANIZER

Abacus will be unable to prepare the tax return unless ALL fields are completed.

Taxpayer Name:	Spouse Name:
Taxpayer SSN:	Spouse SSN:
Occupation:	Occupation:
Birth Date:	Birth Date:
Phone Number:	Phone Number:
Email:	Email:
Issued State of Driver's License (Ex: MO):	Issued State of Driver's License (Ex: MO):
<i>*If you or your spouse live in Alabama or New York please include a picture of the front and back of your Driver's License.</i>	
Mailing Address:	County:
Physical Address:	County:
Did you live at the above physical address all year in 2020? If no, please provide the following: Previous Address: _____ Date Moved: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
What is your filing status? Circle One:	
Single (Unmarried) Married Filing Joint Married Filing Separate* Head of Household** Qualifying Widow(er)	
If Married Filing Separate* Please circle spouse's tax return deduction: Standard Itemized	
If Head of Household** Did you pay for more than half the cost of maintaining a home for you and your qualifying dependent? Yes <input type="checkbox"/> No <input type="checkbox"/>	
<i>*Married Filing Separate clients residing in a community property state will be required to provide a copy of spouse's return or tax documents. Community Property States: AZ, CA, NV, ID, LA, NM, TX, WA, & WI</i>	
If your filing status is Qualifying Widow(er). Please provide Spouse's Date of Death: _____	

DEPENDENTS

Name, Date of Birth, and SSN <i>Ex: John Smith, 08/01/2015, 111-10-1111</i>	Relation	# of months lived with*	% of support provided	Full Time College student?** (Yes/No)	Disabled? (Yes/No)	Received income? (Yes/No)	Amount of income received
							\$
							\$
							\$
							\$
							\$

**If dependent lived with you less than 6 months during year, Form 8332 may be required.*

***Full Time College student must be in school for 5 months in 2020.*

Please answer ALL the above questions before moving to the next page.

DEPENDENTS (continued)

Is one or more of your dependent children (listed on Page 4) not your biological child? If yes, why are the biological parents not claiming this child? _____ What is your relationship with the child? _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is one or more of your dependent(s) (listed on Page 4) able to be claimed on another person's tax return? If yes, which dependent(s)? _____ If any of the above dependents are claimed by another and an E-file Rejection occurs, additional fees for reprocessing the tax return will be assessed.	Yes <input type="checkbox"/> No <input type="checkbox"/>

IMPORTANT FILING INFORMATION

Would you like Abacus CPAs to electronically file your tax return? <small>Taxpayer and spouse must review and sign return once completed in order for return to be submitted to taxing agencies.</small> If no, please state reason: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you , your spouse, or dependents experienced TAX related Identity Theft? If yes, please provide your 2020 6-digit PIN (provided yearly by IRS): _____ Name of person(s) with IP PIN _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
We provide you a copy of your tax return(s) via your individual secure online Abacus Access account. Due to the increase in online identity theft, we will no longer provide copies via attachment to an unsecure email. Circle Preferred Method: Mail Abacus Access Pickup	
Do you and/or your spouse want \$3 to go to the Presidential Campaign Fund?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Can the IRS discuss the return with Abacus CPAs?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are either you or your spouse blind?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are you , the taxpayer, eligible to be claimed as a dependent on another tax return? If yes, provide details. _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you filed all previous year(s) tax returns? If no, which years need to be filed? _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you ever been disallowed the Earned Income Credit or has it been reduced? If yes, please describe why: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>

INCOME

Work History in 2020	
<u>Taxpayer</u>	<u>Spouse(if applicable)</u>
<i>Ex: Worked at ABC Co. 01/01 - 03/15 & 123 Co. 03/16 - 12/31</i>	<i>Ex: Worked at ABC Co. 01/01 - 03/15 & 123 Co. 03/16 - 12/31</i>

Please answer ALL the above questions before moving to the next page.

INCOME (Continued)

Did you or your spouse receive W-2 income? If yes, how many W-2's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Miscellaneous income? If yes, how many 1099(M)(NEC)'s were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you or your spouse have any business income not reported on a 1099(M)(NEC) or K1? If yes, please send in details.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you receive income from rental property (including your home)? If yes, please provide days rented _____, and days personally used _____ and submit income and expenses with tax documents. Address of Rental Property: _____ Date Placed in service: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Social Security Income? If yes, how many SSA-1099's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Pension, Annuity, and/or Retirement pay? If yes, how many 1099-R's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Interest Income? If yes, how many 1099-INT's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Dividend Income? If yes, how many 1099-DIV's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse sell stocks? If yes, how many 1099-B's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you or your spouse have a foreign bank account? If yes, is the balance over \$10,000? Please provide details and include all relevant documents.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Unemployment Income? If yes, how many 1099-G's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse have gambling winnings? If yes, how many form W-2G's were received? Taxpayer: _____ Spouse: _____ Taxpayer Gambling Losses? \$ _____ Spouse Gambling Losses? \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse have Cancellation of Debt? If yes, how many 1099-C's were received? Taxpayer: _____ Spouse: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse receive Alimony Income for a separation or divorce that was executed before January 1, 2019? Date of legal separation/divorce: _____ If yes, how much alimony was received? Taxpayer: \$ _____ Spouse: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse buy, send, sell, receive, exchange or otherwise acquire financial interest in cryptocurrency (Ex: Bitcoin, Ethereum, Litecoin, etc.)? If yes, please send in all relevant documents.	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please answer ALL the above questions before moving to the next page.

CREDITS & DEDUCTIONS

Did either you , your spouse, or dependents pay college tuition? If yes, how many form(s) 1098-T were received? _____ Name of Student(s)? _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Was the student degree seeking? What year of college was the student in during the 2020 school year? Circle Status: Freshmen Sophomore Junior Senior How many years has the student claimed the American Opportunity Tax Credit? Circle Amount: None One Two Three Four	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you , your spouse, or dependents pay on student loans? If yes, how many form(s) 1098-E were received? _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse contribute money to a retirement plan? Circle Type: Traditional Roth SEP Employer If yes, how much did you contribute? \$ _____ Spouse \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse pay Alimony (court ordered) for a separation or divorce that was executed before January 1, 2020? Date of legal separation/divorce: _____ Payee Name & Address: _____ Payee SSN: _____ Amount Paid: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you have a dependent, did you pay for daycare or in-home health care in order for you to work or attend school full time? Dependent Name(s): _____ Payee Name & Address: _____ Payee SSN/EIN : _____ Amount Paid per dependent: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you make any solar, wind, or geothermal energy home improvements? If yes, please include receipts.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you pay personal property tax on automobiles, boats, etc.? If yes, how much? \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you pay sales tax on any major items such as automobiles, boats, home improvements? If yes, provide a list of sales tax paid: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you donate cash to an eligible (non-profit) charity or church? If yes, amount donated? \$ _____ *Please provide receipt if the amount donated exceeds \$250.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you donate non-cash items to an eligible (non-profit) organization? If yes, value of donation? \$ _____ *Please provide receipt if the value of the donated items exceeds \$500.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you use a personal vehicle for business* use in 2020? *Miles from home to place of business are not deductible. If yes, please provide the following: Total Miles for 2020: _____ Vehicle Make/Model: _____ Business Miles for 2020: _____ Date Placed in Service: _____ Do you have written evidence to support your deduction?	Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>

Please answer ALL the above questions before moving to the next page.

PAYMENT & REFUND

Did you pay quarterly estimated federal, state, and/or local taxes in 2020? <i>*Do not include amounts listed on W-2, 1099-SSA, 1099-R etc. Please do not list prior year tax payments.</i>				Yes <input type="checkbox"/> No <input type="checkbox"/>
Quarter	Date Paid	Federal Amount	State Amount	City Amount
First		\$	\$	\$
Second		\$	\$	\$
Third		\$	\$	\$
Fourth		\$	\$	\$
Additional Payments		\$	\$	\$

Tax Amount Due

Please provide your bank information below if you are interested in having the amount due withdrawn from your bank account. Bank Name: _____ Circle One: Checking Savings Routing Number (9 Digits): _____ Account Number: _____	
Are you interested in applying for a monthly payment plan for your federal tax amount due? Must be eligible and additional fees will be assessed.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you currently have a federal tax payment plan with the IRS, or previously owed taxes?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Refund

Please provide your bank information below if you are interested in having the tax refund deposited into your bank account. <i>If you owe back taxes or other federal/state debt your refund(s) will generally be applied to that debt first.</i> Bank Name: _____ Circle One: Checking Savings Routing Number (9 Digits): _____ Account Number: _____	
Are you interested in having the tax refund applied to your 2021 estimated taxes? If yes, would you like ALL or a PORTION of your potential refund applied to 2021?	Yes <input type="checkbox"/> No <input type="checkbox"/> All <input type="checkbox"/> Portion <input type="checkbox"/>
If you or your spouse owe outstanding child support or federal debt, are you interested in having us prepare an injured spouse form (if eligible)?	Yes <input type="checkbox"/> No <input type="checkbox"/>

HEALTH CARE

Were you , or any member of your household, enrolled in Marketplace Health Insurance in 2020? Visit Healthcare.gov to retrieve your 1095-A if applicable. If yes, which months were you or any member of your household enrolled in Marketplace Health Insurance Ex: Jan-Dec: _____ If you marked yes, return will not be completed without providing 1095-A.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you pay for health insurance for you or any member of your household in 2020? If yes, how much did you pay* for the health insurance plan? \$ _____ <i>*Do not include amounts paid with pretax money included on the W2.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please answer ALL the above questions before moving to the next page.

HEALTH CARE (Continued)

Was health insurance available at any point in 2020 through you or your spouse's employer (W2)? If yes, which months were you eligible to participate Ex: Jan-Dec: _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you pay out of pocket for qualified medical expenses (doctor visits, prescriptions, etc.)? If yes, please provide the amounts paid. Total qualified medical expenses (does not include OTC expenses): \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>

HOME

If you OWN your home please provide: Mortgage Interest: \$ _____ Real Estate Taxes Paid: \$ _____	If you RENT your home please provide: Number of Months Rented in 2020: _____ Amount Paid (monthly): \$ _____
Are you or your spouse subject to the repayment of the first time home buyer's credit?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Was your home or property damaged by a federally declared disaster in 2020 and not fully reimbursed by insurance?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you have a home office? <i>Must be used exclusively for business purposes on a regular basis in connection with your business and for your convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced in the home office.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>

HOME OFFICE INFORMATION

Total Square Ft. of Home: _____	Property Insurance (monthly): \$ _____
Square Ft. of Office in Home: _____	Utilities (monthly): \$ _____
Date Placed in Service: _____	Home Office Maintenance (yearly): \$ _____
Other Expenses (provide description): \$ _____	

TRANSPORTATION RELATED ITEMS

Were you a Company Driver or Lease/Owner Operator in 2020? Circle One: Company Lease/Owner Both Dates Company Driver: _____ Dates Lease/Owner Operator: _____
Do you lease or own your OTR truck? Circle One: Lease Own N/A
If you own your own OTR truck: Date Purchased*: _____ Purchase Price: \$ _____ Date placed in service: _____ *Please provide purchase and financing documents.

Please answer ALL the above questions before moving to the next page.

TRANSPORTATION RELATED ITEMS (continued)

Did you sell an OTR truck, trailer, or equipment in 2020? If yes, please provide details.	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you lease your OTR truck: Did you make a lump sum lease payment in 2020? If yes, Date Paid: _____ Amount: \$ _____	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you have any additional transportation related business deductions NOT already submitted? If yes, please provide your expenses in the table below.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you keep records and receipts to support meals per diem, travel, entertainment, or gift expenses?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Type of Expense	Lease/Owner Operator Expense Amounts *Do not include expenses while an employee (W2)
Number of Days Away from Home (per diem)	
Lumpers	
Tolls/Parking Fees	
Scales	
Equipment/Operating Supplies	
Safety/Weather Gear/Security	
Fuel	
Oil & Additives	
Truck & Trailer Washes	
Truck Repairs	
Trailer Repairs	
Communication	
Office Supplies	
Lodging	
Travel- (laundry, showers, vehicle rentals, etc.)	
Bank/ATM fees	
Co-Driver Pay*	
*Did you pay a co-driver \$600 or more <u>out of pocket</u> ?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, did you issue that co-driver a 1099?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Please answer ALL the above questions before moving to the next page.

CARES ACT & COVID-19 RELATED QUESTIONS

<p>Did you or your spouse receive the 1st Economic Impact Payment (EIP) (Stimulus) in 2020?</p> <p>If yes, what was the total amount of the 1st (EIP) you, your spouse, and/or dependents received? \$_____</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>Did you or your spouse receive the 2nd Economic Impact Payment (EIP) (Stimulus) in 2020?</p> <p>If yes, what was the total amount of the 2nd (EIP) you, your spouse, and/or dependents received? \$_____</p> <p><i>Please send in Notice 1444</i></p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>Did you or your spouse receive a Paycheck Protection Program (PPP) loan?</p> <p>If yes, provide the amount of the loan. Taxpayer: \$_____ Spouse: \$_____</p> <p>If yes, did you apply for Paycheck Protection Program (PPP) loan forgiveness?</p> <p>Date applied for forgiveness? _____</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>Did you or your spouse receive any special unemployment benefits or compensation under the Coronavirus Relief Act during the year?</p> <p><i>If yes, please send in 1099-G.</i></p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>Did you or your spouse have a required shelter in place (quarantine) order in your state and due to the result of that order, you or your spouse teleworked in a state that you generally would not work in?</p> <p>If yes, was it the Taxpayer, Spouse, or both that teleworked? _____</p> <p>Dates the above person teleworked? _____</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p>Were you or your spouse self-employed in 2020 and were unable to operate your business for any time in 2020 as a result of the Covid-19?</p> <p>If yes, was it the Taxpayer, Spouse, or both that were affected? _____</p> <p>Explanation of circumstances (i.e., Caring for a family member with Covid-19 related illness, and/or due to childcare closings related to Covid -19, etc.)?</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>If yes, what was the time frame you or spouse's business was impacted for the reason above (i.e. April 1st, 2020 – May 15th, 2020)? _____</p>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Thank you for the opportunity to prepare your tax return. Once your return has been prepared, we will contact you. It is important that you review the return. Please understand your return will not be filed until you have reviewed and signed the return.