



Member of:
American Institute of CPA's
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Dear Client,

This engagement is for our preparation of your **2023** individual federal, state(s) and local (if applicable) income tax returns from information you provide to us. We will not audit or otherwise verify the data you submit. You are responsible for providing complete and accurate information and summaries to us to prepare your income tax returns. Tax law requires that you have and retain all documents, receipts, canceled checks and other data applicable to your returns **until at least 4/15/2027 or 3 years after your returns are filed (whichever is later)**.

Our office prepares tax returns in the order we receive the information. We cannot guarantee a return will be completed prior to the 4/15/2024 deadline if all information is not received by 4/1/2024.

Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your returns or may extend the statute of limitations. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. It is important for you to know that the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. For individual taxpayers, a substantial understatement is when the understatement for the year exceeds the greater of 10% of the tax required to be shown on the return, or \$5,000. The penalty is 20% of the tax underpayment. It may be necessary to make certain disclosures in the return to avoid exposure to penalties. You are responsible for any such understated tax, imposed interest and penalties. We may encounter instances where the tax law is unclear or there may be conflicts between taxing authorities' interpretations of the law. We will discuss reasonable alternative courses of actions, risks, and consequences with you. We will follow on your behalf, whatever position you request, so long as it is consistent with the Internal Revenue Code, Treasury regulations, applicable state and local income tax regulations and interpretations that have been promulgated. At a later date, applicable tax authorities may contest those positions, which may result in the assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Our preparation fee is due, and our engagement is complete upon the delivery of the completed returns to you. The fee you pay us for the preparation of your 2023 return is only for the preparation of your 2023 return. It does not include any additional services including but not limited to discussion, review or response to any tax notice, representation in a Federal, State(s) or Local tax examination of your return, tax planning or projections for subsequent years or providing additional paper copies of your return to you or 3rd parties. Fees, before providing additional services, will be discussed with you. Additional paper copies of your returns will be subject to a \$25 fee. **Our firm requires a response from you within 72 hours of notification of completion of your 2023 returns. If we have not heard from you within 72 hours, we will ACH your invoice fee, add \$25 to the fee for mailing, and mail copies of your returns to the address you provided. You will need to return permission to e-file forms so that we may e-file your 2023 returns.**



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On occasion, tax authorities may mail you a tax notice regarding your return. Contact the tax authority at the phone number listed on the notice and (1) ask the representative why the notice was sent to you and (2) request an extension of time to reply to the notice. If you request our assistance, immediately provide us with a clear copy of all pages of the notice. You should retain the originals. We will review the notice and contact you to discuss the notice. At that time, we will discuss any applicable fee for us to provide assistance to you.

Certain communications involving tax advice between you and our Firm may be privileged and not subject to disclosure to the IRS, State, or local tax authorities. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect your right to privileged communication, please consult your attorney prior to disclosing any information about our tax advice or your returns.

Your returns may be selected for examination (audit) by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, we will represent you if you desire; however, these additional services are not included in our fee for preparation of your returns, and we will render additional invoices for the time and expenses incurred.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter, if you disagree with our recommendations regarding tax return filing and reporting obligations, tax return positions to be taken, or disclosures to be made in the returns, or if we determine professional standards require our withdrawal for any other reason.

We thank you for the opportunity to assist you with your tax reporting obligations.

(Both signatures are required if filing a joint return)

Signed: _____

Date: _____

Print Name: _____

Signed: _____

Date: _____

Print Name: _____