

**2023 INDIVIDUAL INCOME TAX RETURN  
ENGAGEMENT LETTER FOR TAX PREPARATION**

Thank you for selecting our accounting firm, MM Tax Service, Inc., to assist you with needed tax work. We are sending you this engagement letter to confirm the terms of, and limitations upon, the professional tax services that our accounting firm has agreed to perform on your behalf. We will prepare and submit to you for filing the federal and state income tax returns for you for the **2023** tax year. The specific tax returns we have agreed to prepare for you are as follows: **2023 Federal Individual Income Tax Return & 2023 State Individual Income Tax Return, if applicable.** Any additional returns that you may be required to prepare and file for any tax authority are not part of this engagement.

We must have your full cooperation and assistance in preparing your tax returns. We will prepare the tax returns we have agreed to undertake for you using and relying on the information and documents that you are providing to us. It is your responsibility to provide information that is authentic and accurate. We rely on you to ensure that such information is authentic and accurate. We must have your cooperation in providing us in a timely and complete fashion with all this needed information and documentation. We may ask you to clarify certain items you furnish to us, but we will not audit or otherwise independently verify any of the information and documents that you are furnishing to us. We are not engaged to detect fraud, embezzlement or other wrongdoing and do not guarantee a particular result or outcome. Should we not have your full cooperation in gathering all this needed information and documentation in a timely fashion, and to otherwise cooperate with us, we reserve the right to disengage from this engagement by sending you written notice to that effect.

Our engagement will be complete once we deliver to you the completed tax returns that we are preparing on your behalf. Thereafter, you will be responsible for making any needed payments in a timely fashion with the appropriate taxing authorities.

We have also agreed to provide you as part of this engagement with certain tax planning services that are related to the preparation of the tax returns listed above. Unless agreed to otherwise in writing, these tax planning services, however, will be limited to advising you of any steps you might still take to minimize your tax liability in connection with the specific tax returns listed above that we are now preparing on your behalf. No other tax planning services you may need assistance on will be provided as part of this engagement unless we later agree in writing to do so.

If during the course of performing this engagement we discover information or documents that affect any prior- year return, we will bring this issue to your attention. We will not,

however, be responsible for identifying all matters that might affect returns for prior years. Should you become aware of any such matter, please contact us to consider the best way to resolve the situation.

We have agreed that our accounting firm will be compensated on a timely basis for the professional time we require to undertake and complete this tax engagement. It is understood and agreed that if you do not pay these fees in a timely manner, once billed, that we reserve the right to withdraw from this engagement by sending you written notice to that effect. It is further understood and agreed that should any such withdrawal on our part take place you will remain responsible for paying all our fees that have accrued up to the date of our accounting firm's withdrawal from this engagement.

We have further agreed that should you and our accounting firm, reach any substantial disagreement regarding what information we believe in our professional opinion must be disclosed in these tax returns that we also reserve the right to withdraw from this engagement on that ground by sending you written notice to that effect. It is further understood and agreed that should any such withdrawal on our part take place that you will remain responsible for paying all our fees that have accrued up to the date of our accounting firm's withdrawal on such grounds from this engagement.

We need to have you sign where indicated at the bottom of this letter agreement to confirm that you agree that this engagement letter fairly sets forth the agreement between us regarding both the terms of and limitations upon the professional tax services that we have agreed to provide on your behalf. Should you have any questions about this needed requirement or any of the provisions set forth above in this engagement letter, feel free to contact us.

Maria A. Migel, E.A. on behalf of MM Tax Service, Inc.

ACCEPTED AND AGREED TO BY \_\_\_\_\_ **(Client Name)**

\_\_\_\_\_ **(Client Signature)**

Date: \_\_\_\_\_