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January 2024

Dear Client:

This letter is to confirm this firm’s representation regarding your tax preparation for the 2023 calendar year and to clarify the scope of the services that we will provide. Specifically, we will prepare your federal 2023 individual income tax return and all required forms and the Department of Revenue applicable.

You are responsible for informing us in you having tax filing obligation in another state. Unless other wise agreed in writing, this engagement does not include tax-planning advice or additional services not identified herein, and the return that we prepare are not intended for us for any other purpose.

We have enclosed an organizer to help you gather the information required for a complete return. If you use the organizer, it will help you avoid overlooking important information, and it will help us to efficiently prepare your returns.

To timely file your tax returns, we need all required information no later than March 15, 2024. You may be required to request an extension if we do not receive all required information by the above date. We do not file extension automatically. If you want us to request and extension, you must notify us no later than April 12, 2024. Please note that an extension is an extension of time to file the return, and NOT an extension to pay taxes due. We can help you determine the amount to pay with request for an extension.

It is your responsibility to give us information required for the preparation of complete and accurate returns. We will not audit or verify the data you submit, although we may ask for clarification or require specific additional documentation. You are certifying that the information you provide to us can be substantiated by appropriate documentation, and that it is true, correct, and complete to the best of your knowledge. You are responsible for the accuracy of your financial records and the full and accurate disclosure to us of all relevant facts affecting the returns. This includes ownership of, or signing authority over, any foreign bank accounts, and the ownership of any foreign financial assets. Our work does not include procedures to discover or disclose material errors, fraud, illegal acts, or other defalcations. You have the final responsibility for the income tax returns and must carefully review them before you sign them.

We must use our professional judgment in resolving questions where the tax law is unclear or where there may be conflicting interpretations of the law. In order to avoid penalties, we will explain the possible positions, and we will adopt whatever position you request if it is consistent with relevant tax authority and professional standards.

Generally, communications made by email or other computer transmission, or cellular phone are not as secure from inadvertent disclosure to others as other forms of communication. You acknowledge that by furnishing us with an email address or cell phone number you authorize us to communicate with you using this mode of communication notwithstanding the inherent confidentiality risks. To facilitate our services, we may send and store data electronically. We use reasonable efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, and our firm policies set forth in our information security plan (available upon request). You consent to electronic transmission and storage of data in accordance with our information security plan.

We will retain copies of the records you supplied to us along with our work papers for a period of 10 years. After 10 years, our work papers and records may be destroyed. All of your original records will be returned to you at the end of this engagement. You should keep all original documents and other data that supports your reported income and deductions in secure storage. These records may be necessary to prove accuracy and completeness of the returns to a taxing authority.

Upon preparation of your returns and return of your records, our engagement will be complete with regard to this matter. However, we will be pleased to assist you with future matters, as agreed in a written engagement letter. We will contact you when it is time to prepare your 2024 returns.

If your return is later selected for examination, we will be pleased to assist you upon request. We will provide you with a separate engagement letter for such representation, and fees and expenses will be invoiced in accordance with the terms of that engagement letter.

Our fees for this engagement are not contingent of the results of our services. Our fee for the tax return preparation is based on the amount of time required. Our current rate is $150 per hour. Our firm charges actual costs incurred for copying and mailing charges, and/or other expenses directly related to this engagement. Our firm bills as work is complete, with detailed invoices setting forth services performed and expenses incurred. If you have any questions or concerns about any statement received, please contact us immediately. Payment is due upon receipt of the invoice. Outstanding balances are subject to a late fee of $10.00. If any collections action is required to collect unpaid balances due to us, you agree to reimburse us for our cost of collection, including attorneys’ fees.

We many terminate our representation of your if you fail to pay our statements when due; if you insist that we pursue objectives that we consider imprudent, unprofessional, or unethical: or if we feel further representation is not warranted for personal reasons. If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your returns. Regardless of the reason for termination, you are obligated to pay for services provided and costs incurred through the date of termination.

You agree that any dispute (other than our efforts to collect and outstanding invoice) that may arise regarding the meaning, performance, or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to commencing litigation, be submitted to mediation by a mutually acceptable mediator in Forsyth County, Georgia. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

As between yourselves, you have agreed that there may be a complete and full disclosure and exchange of information that we receive from either of you. Accordingly, we will agree to share information with on of your that we receive from the other. Our understanding regarding the sharing of information applies regardless of the time and manner in which it is communicated to us.

If we are preparing a joint return because your interest and positions are consistent. You will each sign the joint return, and you are each our client. However, we will not be able to represent you if a conflict of interest develops. Should a conflict arise, we may be required to terminate representation of one or both of you.

If you have further questions about anything set forth in this letter, please call us to discuss them. Otherwise, please sign this letter and return it to us to signify your acceptance of these terms. We will keep the original letter in our file. Thank you for allowing us to assist you and for your anticipated understanding of the need for this letter. I trust you can appreciate the need to be clear about these matters prior to commencing our representation.

Sincerely,

Jennifer L. Newcomb

Jennifer L. Newcomb, MBA

Certified Public Accountant

ACKNOWEDGED AND AGREED this \_\_\_\_\_\_\_\_\_\_\_\_\_day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2024.

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