



Gallagher Tax & Investment LLC

Tax Preparation and Planning

(612) 306 2830 / info@gallagherllc.com

2021 Individual Engagement Letter (Must be signed prior to start of tax preparation)

We are pleased to have this opportunity to assist you with your 2021 income tax return preparation. This letter will confirm the understanding between you and Gallagher Tax & Investment LLC concerning tax services we will provide. We will prepare the 2021 federal and state income tax returns from information you provide to us. We will not audit or verify the information you submit, although we may ask you to clarify it. We are responsible only for preparation of the income tax returns.

PLEASE INITIAL AT THE BOTTOM OF EACH PAGE AND SIGN ON PAGE 3

It is our understanding that all of the information submitted to us for the purpose of tax return preparation is true, correct and complete to the best of your knowledge and belief and that you have the necessary written support for that information. By initializing and providing your signature below, you are confirming to us that unless we are otherwise advised:

- your travel, gifts, and related expenses are supported by the necessary records required under the Internal Revenue Code;
- you have receipts for all single charitable donations, which are greater than \$250;
- your business use of mixed-use property, such as computers and vehicles, is substantiated by a log of such use as to preclude the deduction of any personal expenses, which may be related to such property;
- you understand that, even if you qualify, you may not claim the Earned Income Credit (EIC) if you have not lived with the child for over half the year, even if you have supported them;
- if you qualify for the Earned Income Credit (EIC), Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), American Opportunity Tax Credit (AOTC) or Head of Household (HOH), you can provide documentation to substantiate eligibility for and the amount of credits claimed on your return should your return be selected for audit.

If you have any questions as to the type of records required, please ask us for advice in that regard.

You should note that in order to complete appropriate tax preparation and timely filed tax returns, we require that all information be provided to us no later than April 5th, 2021.

If we do not have all the information needed to complete your return by this date, it will be necessary to file an application for an extension. This may require a tax payment made by you by April 15th, 2020, in an amount approximating your unpaid tax liability. The exact amount may differ upon receipt of any subsequent information necessary to complete the return. You assume responsibility for any differences in tax, including any penalties and interest, arising out of the subsequently received information. Upon completion and receipt of the tax returns, you will be responsible for the timely filing of said returns.

We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seems to be other supportable filing positions. Your return is subject to review by taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you at our normal billing rates.

The IRS allows tax preparers as third party designees, to communicate with them on behalf of their clients by indicating so on the face of the tax return. Unless instructed by you otherwise, we will answer affirmative to the question that allows us to communicate on your behalf with the IRS.

_____ (Taxpayer) **INITIAL THAT YOU HAVE READ AND AGREE TO THE ABOVE TERMS AND CONDITION**

_____ (Spouse) **INITIAL THAT YOU HAVE READ AND AGREE TO THE ABOVE TERMS AND CONDITION**



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As part of our tax return process we request that you complete our TAX QUESTIONNAIRE. We use this to be more efficient and to help identify possible deductions that may potentially be overlooked. By initializing and signing below, you acknowledge that if you do not complete the questionnaire, you understand that you could miss deductions and we may require more time to prepare your tax return.

Our main method of communication with you is via email. If we have emailed you and have not received a response, we may send text alerts to your cell phone to remind you that we are waiting for your reply and/or additional documentation. There may be other times we send text notifications to you, including but not limited to: appointment reminders and important due dates. We will not send marketing communications via text messaging. By initializing and signing below, you agree to allow us to send text notifications to you.

We encourage you to advise us in advance of any major transactions you propose to undertake in order that we may provide the greatest assistance in minimizing income tax burdens. For example, because tax rules change constantly, an earlier opinion expressed in connection with a transaction may not apply to one occurring at a later date. Therefore a fresh review of the tax consequences may be appropriate to obtain desired results.

Fees for our services will be based principally upon the amount of time required to prepare your returns, at our normal billing rates, plus any out-of-pocket expenses. All invoices will be due and payable upon presentation.

By initializing and signing below, you agree that you are personally responsible for any and all payments due to Gallagher Tax & Investment LLC. for services provided for you.

Also, by initializing and signing below, you give us your permission to electronically file applicable tax return(s) and authorize us to enter a Personal Identification Number (PIN) on your behalf. If you choose to electronically sign your tax returns, electronic filing documents and any other correspondence with Gallagher Tax & Investment LLC. your initials and signature below constitutes your permission to accept signing electronically.

Legally we are not allowed to open your mail for you. If you receive tax documents in the mail, please open your envelopes for us prior to dropping off your documents.

Please note that this letter defines our respective duties and responsibilities relating to your engagement of our firm. If you do not understand any of the terms of this agreement, please call so we can review them with you.

_____ (Taxpayer) **INITIAL THAT YOU HAVE READ AND AGREE TO THE ABOVE TERMS AND CONDITION**

_____ (Spouse) **INITIAL THAT YOU HAVE READ AND AGREE TO THE ABOVE TERMS AND CONDITION**



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PLEASE REVIEW AND SIGN:

If this letter is in accordance with your understanding of the terms of this agreement, please sign and return to our office. We require a signed letter to be in our file prior to beginning tax preparation.

THIS INFORMATION IS COMPLETE AND CORRECT TO THE BEST OF MY (OUR) KNOWLEDGE.

INFORMATION PROVIDED ON THE QUESTIONNAIRE FOR PREPARATION OF MY (OUR) TAX RETURN IS COMPLETE AND CORRECT TO THE BEST OF MY (OUR) KNOWLEDGE AND BELIEF.

I (WE) HAVE ADEQUATE RECORDS TO SUPPORT THE INFORMATION PROVIDED.

BY SIGNING BELOW, I AM PERSONALLY RESPONSIBLE FOR THE PAYMENT OF ALL INVOICES AND AMOUNTS DUE TO GALLAGHER TAX & INVESTMENT LLC.

IF MARRIED AND FILING JOINT, YOU MUST BOTH INITIAL (PAGE 1-2 AND SIGN THIS DOCUMENT

TAXPAYER SIGNATURE: _____ DATE: _____

PRINT NAME: _____

SPOUSE SIGNATURE: _____ DATE: _____

PRINT NAME: _____

PLEASE SEE THE ADDENDUM ON PAGE 4



ADDENDUM TO THE ENGAGEMENT LETTER

**CONSENT TO USE TAX RETURN INFORMATION TO PROVIDE OTHER
ACCOUNTING, BOOKKEEPING AND FINANCIAL SERVICES**

In the course of providing tax return preparation services to you, Gallagher Tax & Investment LLC. may review your tax return information and use this information to discuss other types of services that we can provide to you. These services include accounting, bookkeeping, business consulting, tax

consulting and, through our referral relationship with Work Optional Inc., financial planning, estate planning, insurance analysis, and investment related services. This consent form gives your permission for any employee of Gallagher Tax & Investment LLC., and our referral partner mentioned above to use information we may obtain in preparing your tax return to discuss with you anything related to the topics mentioned above.

Federal law requires this consent form to be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than preparing and filing of your tax return.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. Your consent is valid for the amount of time you specify. If you do not specify the duration of your consent, your consent is valid for one year.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484 or by email at complaints@tigta.treas.gov.

TAXPAYER SIGNATURE: _____ **DATE:** _____

PRINT NAME: _____

SPOUSE SIGNATURE: _____ **DATE:** _____

PRINT NAME: _____