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# S Corporation Tax Organizer

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*(See next page for Organizer)*



Pamela J. Harris, CPA  
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**PAMELA J. HARRIS, CPA  
606 Deer Hollow Dr  
Mount Airy, MD 21771-5751  
301-606-1530**

Date \_\_\_\_\_

Corporate Officer / Tax Matter Member Name \_\_\_\_\_

**CONSENT TO DISCLOSE AND USE TAX RETURN INFORMATION**

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose or use, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return and, in certain limited circumstances, for purposes involving tax return preparation. If you consent to the disclosure and use of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because our ability to disclose and use your tax return information to another tax return preparer affects the service that we provide to you and its cost, we may decline to provide you with service or change the terms of service that we provide to you if you do not sign this form. If you agree to the disclosure and use of your tax return information, your consent is valid until the date specified below. If the duration of your consent is not specified below, your consent is valid for one year from the date signed.

If you agree to allow PAMELA J. HARRIS, CPA to disclose and use your 2019 tax return information listed, initial below and sign and date this consent to disclose and use your 2019 tax return information.

\_\_\_\_\_ I authorize PAMELA J. HARRIS, CPA to disclose to the following recipients the 2019 tax return information for :

Pamela J Harris, CPA

\_\_\_\_\_ I also authorize PAMELA J. HARRIS, CPA to use the information provided to PAMELA J. HARRIS, CPA during the preparation of the 2019 tax return for :

Tax Planning and Advice

\_\_\_\_\_  
Officer Signature and Title

\_\_\_\_\_  
Date Signed

Consent Valid Until: **One year from signature date**

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](mailto:complaints@tigta.treas.gov).

Please feel free to contact us at 301-606-1530 if you have questions or would like more information regarding our privacy and confidentiality policies and procedures.

**PAMELA J. HARRIS, CPA**  
**606 Deer Hollow Dr**  
**Mount Airy, MD 21771-5751**  
**301-606-1530**

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

Corporate Officer / Tax Matter Member Name \_\_\_\_\_

Pamela J. Harris, CPA is pleased to provide you with the professional services described below. This letter, and the attached Terms and Conditions Addendum and any other attachments incorporated herein (collectively, "Agreement"), confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

I will prepare your 2019 federal and Maryland state corporate tax returns from information which you will furnish. I will not prepare any tax returns except those identified above, without your written request, and my written consent to do so. I will prepare your tax returns based upon information and representations that you provide to me. I will not audit or otherwise verify the data you submit, although I may ask you to clarify certain information. I will prepare the above referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. My work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

As a result, you agree to indemnify and hold my firm and its principals, shareholders, officers, directors, members, employees, agents or assigns (collectively, "firm," "we," "us," or "our") harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

You agree that you are not and will not be entitled to rely on any advice given to you by me unless your request and my response is provided in writing.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. I rely upon the accuracy and completeness of the information you provide in your accounting records i.e. Quickbooks and other supporting data you provide in rendering professional services to you. You acknowledge that you have reported all 2019 income you received including barter, crypto-currency, consumer-to-consumer activity, cash based revenues and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable Forms W-2 and W-3 with the Social Security Administration as well as Forms 1099 as required. You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax law and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by taxing authorities. You agree to hold me harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation. You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other taxing authorities. At your written request, I am available to provide you with written answers to your questions on the types of supporting records required. You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales,

use, property or unclaimed property taxes. You agree that I have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided me and other information that comes to my attention, I believe you may have an obligation to file additional tax returns, I will notify you of this responsibility and ask you to contact me. If you ask me to prepare these returns, I will confirm this in writing. I rely on the accuracy and completeness of the information you provide to me in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

**FOREIGN HOLDINGS** As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing me of all foreign financial assets, so I may properly advise you regarding your tax filing obligations. These assets include any ownership interests you directly or indirectly hold in businesses located in a foreign country, and any assets or financial accounts located in a foreign country over which you have signatory authority. Based upon the information you provide, this information will be used to calculate any applicable foreign tax credits. I will also use this data to inform you of any additional filing requirements, which may include Form 8938, *Statement of Specified Foreign Assets*, and FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR"). Failure to file required forms can result in the imposition of both civil and criminal penalties, which may be significant. The FBAR is not a tax return and its preparation is not within the scope of this engagement. You are responsible for complying with tax filing requirements of any other country. You acknowledge and agree that I have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

You have final responsibility for your income tax returns. I will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state taxing authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness. You will be required to verify and sign a completed *IRS e-file Signature Authorization*, and *Maryland e-file Signature Authorization* before your returns can be filed electronically. In the event you do not wish to have your income tax returns filed electronically, please contact my firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the taxing authorities. Additional administrative fees may apply. Unless otherwise noted, I will perform my services in accordance with the Statements on Standards for Tax Services ("SSTS") issued by the American Institute of Certified Public Accountants ("AICPA"). I may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. I will request your approval before rendering these services. These services will be performed in solely accordance with the AICPA Code of Professional Conduct. Additional charges will apply to such services. This engagement does not include any procedures designed to discover errors, fraud, or theft. Therefore, the engagement cannot be relied upon to disclose such matters. I make every reasonable effort to avoid any errors or omissions in the services or advice that I provide to clients. However, the tax law is voluminous, ambiguous and constantly changing. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter. My liability is also limited to you and any recommendations provide to you may not be used or relied upon by any other parties.

This engagement does not include tax planning services, which are available upon request and will be considered as a separate engagement. During the course of preparing the tax returns identified above, I may bring to your attention potential tax saving strategies for you to consider as a possible means of reducing your income taxes in subsequent tax years. However, I have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains

with you, the taxpayer.

Notwithstanding anything contained herein, both the accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at Accountant's office located in Frederick County, Maryland, USA, and Frederick County, Maryland, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Maryland.

In connection with this engagement, I may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, I cannot guarantee or warrant that emails from me will be properly delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by me in connection with the performance of this engagement. In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request my assistance in responding to such inquiry. If you ask me to represent you, I will confirm this representation in a separate engagement letter and delineate how additional charges for this service will be calculated. I will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns.

I expect to begin the preparation of your returns upon receipt of this executed Agreement, the completed 2019 tax organizer and all tax documents requested either in the organizer or by my office. If your return is electronically filed, my services will conclude upon the earlier of: the filing and acceptance of your 2019 tax returns by the appropriate taxing authorities, or one year from the execution date of this Agreement. If you have the option to file a paper return and choose to do so, my services will conclude upon the earlier of: delivery to you of your 2019 tax returns for your review and filing with the appropriate taxing authorities, or one year from the execution of this Agreement.

New privacy laws were established by the IRS effective January 1, 2009 and I am now prohibited from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these new regulations I provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, I may use a 3<sup>rd</sup> party service provider to assist me in the use of technology to facilitate compliance with disclosure and storage of your tax information. I and the 3<sup>rd</sup> party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

If I am asked to disclose any privileged communication, unless I am required to disclose the communication by law, will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that I incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. I recommend that you contact me before releasing information to a third party.

***It is your responsibility to retain and protect your records for three years for possible future use, including potential examination by any government or regulatory agencies.***

In the interest of facilitating services to you, I utilize a secure web portal. Your use of this portal must comply with my standards of use, and as owner of the portal I retain the right to limit and deny use of the portal for inappropriate purposes. All confidential information sent to you be password protected. While I will use my best efforts to keep such communications secure in accordance with my obligations under applicable laws and professional standards, you recognize and accept that I have no control over the unauthorized interception of these communications once they have been sent and consent to my use of

these devices during this engagement

**Extensions of Time to File Tax Returns**

The original filing due dates for your tax returns is April 15, 2020. **Due to the ever decreasing time frame to complete the volume of tax returns prepared, the information needed to complete the tax returns must be received no later than February 3, 2020 so that the returns may be completed by the original filing due dates.** It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if I do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. 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. A deposit of \$100 is due in advance to process an extension request. (budget plan excluded)

**To the extent you wish to engage my firm to apply for extensions of time to file tax returns on your behalf, you must notify me of this request in writing. My firm will not file these applications unless I receive an executed copy of this Agreement, your express written authorization to file for extension and the filing fee. In some cases, your signature may be needed on such applications prior to filing. Failure to timely file for an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.** You, as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by taxing authorities.

I am available to discuss this matter with you at your request at my regular hourly fee if the need arises.

My fee for these services is based upon the complexity of the work to be performed, and my professional time, as well as out-of-pocket expenses. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us and will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. You agree that you will deliver all records requested to complete this engagement on a timely basis. All invoices are due and payable upon presentation.

I appreciate the opportunity to be of service to you. Please date and execute the enclosed copy of this Agreement along with deposit, if applicable, and return it to me to acknowledge your agreement with its terms. I will not initiate services until I receive the executed Agreement. However, if there are other tax returns you expect me to prepare, please inform me by noting so at the end of the return copy of this letter.

Very truly yours,

PAMELA J. HARRIS, CPA

Tax Matters LLC Member or Owner/Shareholder please sign below indicating your acceptance.

Accepted By: \_\_\_\_\_

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

**PAMELA J. HARRIS, CPA**  
**606 Deer Hollow Dr**  
**Mount Airy, MD 21771-5751**  
**301-606-1530**

Date \_\_\_\_\_

Corporate Officer / Tax Matter Member Name: \_\_\_\_\_

This Business Organizer is designed to help conveniently gather the tax information needed to prepare your 2019 corporate income tax return.

Please answer all applicable questions in the Questionnaire and return it to our office. Attach a statement when necessary, for any additional information.

In order to meet the filing deadline for your 2019 corporate tax return, your completed Business Organizer needs to be received by our office no later than February 10, 2020. Any information received after that date may require an extension of time to file for your corporate tax return.

If you would like to discuss the information in your completed Business Organizer, or the preparation of your 2019 corporate tax return, please call our office for an appointment.

Thank you for the opportunity to serve you.

Sincerely,

PAMELA J. HARRIS, CPA



# S Corporation Tax Organizer

Use a separate organizer for each S corporation

## S Corporation General Information

Legal name of S corporation		EIN
S corporation address <small>(check if new address)</small>		
S Corporation Representative		Title
		Email
		Phone
Yes	No	Did the corporation have a change of business name or address during the year?
Principal business activity		
Principal product or service		
Yes	No	Was the primary purpose of the S corporation's activity to realize a profit?
Accounting method: Cash Accrual Other <i>(specify)</i>		
Yes	No	Does the corporation file under a calendar year? <i>(If no, what is the fiscal year?)</i>

## S Corporation Specific Questions

Yes	No	Did the corporation hold an annual meeting with shareholders with a record of minutes maintained?
Yes	No	Was the corporation a C corporation before it elected to be an S corporation?
Yes	No	Is any shareholder in the corporation a disregarded entity, a partnership, a trust, an S corporation, or an estate?
Yes	No	Did the corporation own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation?
Yes	No	Did the corporation own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership or in the beneficial interest of a trust?
Yes	No	Did the corporation have any outstanding shares of restricted stock at the end of the tax year?
Yes	No	Did the corporation have any outstanding stock options, warrants, or similar instruments at the end of the tax year?
Yes	No	Did the corporation have any non-shareholder debt that was cancelled, forgiven, or had terms modified to reduce amount of principal?
Yes	No	Was the corporation's S election terminated or revoked during the year?
Yes	No	At any time during the year, did the corporation have an interest in, or signature authority over a financial account in a foreign country?
Yes	No	Was there a distribution of property or a transfer (by sale or death) of a shareholder interest during the tax year?
Yes	No	Does the corporation satisfy the following conditions? <ul style="list-style-type: none"> <li>• The corporation's total receipts for the tax year were less than \$250,000, and</li> <li>• The corporation's total assets at the end of the tax year were less than \$250,000.</li> </ul>
Yes	No	Did the corporation pay \$600 or more of nonemployee compensation to any individual? If yes, include a copy of Form 1099-MISC for each.

## Principal Shareholders Ownership Information

Name/Title	Tax ID number (SSN or EIN)	Address	Ownership percentage	Shareholder stock basis	U.S. citizen?
			0.00%	\$	
			0.00%	\$	
			0.00%	\$	
			0.00%	\$	

How many shareholders were there on the last day of the year?

## Shareholders – Provide the following information for any shareholder who was an officer or 2% or more owner of the corporation during the year

Shareholder/Office name	Wages paid	Health insurance premiums paid	Capital contributions from shareholder	Distributions to shareholder	Shareholder loans to corporation	Loans repaid by corporation to shareholder

## All Clients – Additional information and documents required

- Provide the business income/financial statements for the year (per books), balance sheet, depreciation schedule per books, and cash reconciliation of all business bank accounts with ending cash balances.
- If the S corporation has employees, provide a copy of Form W-3, Form 940, Form 941, and any state quarterly tax filing reports.
- If the S corporation made payments of \$600 or more to independent contractors, provide copies of Form 1099-MISC issued.
- If any shareholders live in a different state or outside the United States, provide details. The corporation may be subject to withholding requirements.

## New Clients – Additional information and documents required

- |                                |
|--------------------------------|
| Date incorporated              |
| State of incorporation         |
| Date of S corporation election |
| Corporation state residence    |
- Provide a copy of the Articles of Incorporation, bylaws, and any corporate resolutions.
  - Provide a copy of the depreciation schedules for book, tax, and AMT.
  - Provide copies of returns for the last two years, including state returns. Enclose a copy of IRS Form 2553, *Election by a Small Business Corporation*, and IRS acceptance.

**S Corporation Balance Sheet**

<i>Corporation assets at year end</i>		<i>Corporation debts and equity at year end</i>	
Bank account end of year balance	\$	Accounts payable at year end	\$
Accounts receivable at end of year	\$	Payables less than one year	\$
Loans to shareholders	\$	Payables more than one year	\$
Mortgages and loans held by corporation	\$	Mortgages, notes payable	\$
Stocks, bonds, and securities	\$	Loans from shareholders	\$
Other current assets <i>(include list)</i>	\$	Capital stock <i>(common)</i>	\$
Inventories	\$	Retained earnings	\$

**S Corporation Income *(include all Forms 1099-K received)***

Gross receipts or sales	\$	Dividend income <i>(include all 1099-DIV Forms)</i>	\$
Returns and allowances	\$ ( )	Capital gain/loss <i>(include all 1099-B Forms)</i>	\$
Interest income <i>(include all 1099-INT Forms)</i>	\$	Other income (loss) <i>(include a statement)</i>	\$

**S Corporation Cost of Goods Sold *(for manufacturers, wholesalers, and businesses that make, buy, or sell goods)***

Inventory at beginning of the year	\$	Materials and supplies	\$
Purchases	\$	Inventory at the end of the year	\$
Cost of labor	\$		

**S Corporation Expenses**

Advertising	\$	Management fees	\$
Annual corporation fees	\$	Meals – business	\$
Bad debts	\$	Office supplies	\$
Bank charges	\$	Organization costs	\$
Business licenses	\$	Pension and profit sharing plans – employee	\$
Cleaning/janitorial	\$	Pension and profit sharing plans – shareholder	\$
Commissions and fees	\$	Professional education and training	\$
Compensation of officers	\$	Rent or lease – car, machinery, equipment	\$
Contract labor <i>(include Forms 1099-MISC)</i>	\$	Rent or lease – other business property	\$
Employee benefit programs	\$	Rent paid	\$
*Entertainment	\$	Repairs and maintenance	\$
Health care plans – employee	\$	Salaries and wages <i>(include Forms W-2)</i>	\$
Health care plans – shareholder	\$	Taxes – payroll	\$
Insurance <i>(other than health insurance)</i>	\$	Taxes – property	\$
Interest – business credit cards	\$	Taxes – sales	\$
Interest – business loans/credit lines	\$	Telephone	\$
Interest – mortgage	\$	Utilities	\$
Internet service	\$	Other expense	\$
Legal and professional services	\$	Other expense	\$

\*Entertainment is no longer deductible for taxes.

**Car Expenses *(use a separate form for each vehicle)***

Make/Model		Date car placed in service	
Yes	No	Car available for personal use during off-duty hours?	
Yes	No	Do you (or your spouse) have any other cars for personal use?	
Yes	No	Do you have evidence?	
Yes	No	Is your evidence written?	
<i>Mileage</i>		<i>Actual Expenses</i>	
Beginning of year odometer		Gas/oil	\$
End of year odometer		Insurance	\$
Business mileage		Parking fees/tolls	\$
Commuting mileage		Registration/fees	\$
Other mileage		Repairs	\$

Generally, you can use either the standard mileage rate or actual expenses to figure the deductible costs of operating your car for business purposes. However, to use the standard mileage rate, it must be used in the first year the car is available for business. In later years, you can then choose between either the standard mileage rate method or actual expenses.

**Equipment Purchases – Enter the following information for depreciable assets purchased that have a useful life greater than one year**

<i>Asset</i>	<i>Date purchased</i>	<i>Cost</i>	<i>Date placed in service</i>	<i>New or used?</i>
		\$		
		\$		
		\$		

## Equipment Sold or Disposed of During Year

<i>Asset</i>	<i>Date out of service</i>	<i>Date sold</i>	<i>Selling price/FMV</i>	<i>Trade-in?</i>
			\$	
			\$	
			\$	
			\$	

## S Corporation Business Credits (if answered Yes for any of the below, please provide a statement with details)

Yes	No	Did the corporation pay expenses to make it accessible by individuals with disabilities?	
Yes	No	Did the corporation pay any FICA on employee wages for tips above minimum wage?	
Yes	No	Did the corporation own any residential rental buildings providing qualified low-income housing?	
Yes	No	Did the corporation incur any research and experimental expenditures during the tax year?	
Yes	No	Did the corporation have employer pension plan start-up costs?	Total number of employees
Yes	No	Did the corporation pay health insurance premiums for employees?	Total number of employees

## Tax Return Preparation

We will prepare the corporation's tax return based on information provided. In the event the return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of the corporation's return do not include auditing, review, or any other verification or assurance.

## Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If additional information is received after we begin working on the return, you will contact us immediately to ensure the completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review documentation.
- You must be able to provide written records of all items included on the return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before the tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.
- You should keep a copy of the tax return and any related tax documents. You may be assessed a fee if you request a copy in the future.

**Signatures.** By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities.

<i>Taxpayer</i>	<i>Title</i>	<i>Date</i>
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## Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.