

Engagement Letter for 2023 Tax Return Preparation

This letter is intended as a broad outline of the 2023 tax return preparation services we will be providing for you and/or your company(s) and your responsibilities as a client. This letter also covers other years prepared or amended during the 2023 tax return preparation cycle.

We will prepare your federal, state, and local tax returns based upon information provided by you. We will not audit or otherwise verify the data you have submitted. We perform our tax services under the assumption that all the information you submit is true, complete, and accurate.

You must provide us with all the information required to prepare your return(s) representing that the information is accurate and complete to the best of your knowledge. **You also represent that the income and expense items you claim on your return(s) are substantiated by proper records and receipts. You are responsible for the accuracy, completeness and supporting documentation on your tax returns.** You must have proof of every charitable contribution, which means a proof of payment, with the date, amount, and who it was paid to. Any single contribution of \$250 or more requires a contemporaneous acknowledgment from the organization describing the contribution. If a noncash contribution exceeds \$5,000 or you donated a vehicle, please contact our office. Contemporaneous supporting documentation for travel, meals and entertainment, and business use of vehicles should include sufficient evidence to substantiate the amount, time, place, business purpose, and business relationship.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. The Internal Revenue Code is complex and there are uncertain applications of tax law and differing interpretations. We will make every effort to comply with the tax laws, but we cannot guarantee that you will not be audited or that all determinations will be in your favor. If you file as a married filing jointly, you accept joint and severable liability for the tax liability when you sign the tax return and you understand that we may communicate with your spouse regarding any information on the tax return.

You are responsible for producing all records necessary for our firm to prepare your income tax return. You must make full disclosure of all matters pertaining to preparation of your tax return. Deliberate nondisclosure of information by you may be grounds for termination of engagement. The tax return is prepared for tax filing purposes only and is not intended for third party purposes. If any investment advice is discussed, you understand that we are not licensed investment advisors, and we cannot accept any responsibility for the outcome of any investment decision. As a practical matter, we may discuss tax planning while gathering information for tax preparation or when reviewing completed tax returns, however, separate engagements are required for specific tax planning issues as they arise.

Fees for our services will be at our standard rates for tax matters and vary based on time spent and complexity of the situation. Full payment of your tax preparation fee is required before we will electronically file your return or release the paper return to you. When the tax return is complete, one (1) copy of your tax return will be provided to you, along with your original documentation.

If there is an error on the return which results from incorrect information supplied by you, you are responsible for the payment of any additional taxes which would have been properly due on the original return(s), and any

interest and penalties charged by the taxing authorities. Errors resulting from a reporting or calculation error on our part will be reviewed on a case-by-case basis, however the amount of taxes due is your responsibility.

2023 Individual income tax returns are generally due April 15 and can be extended to October 15th.

Please note that the extension of time to file is not an extension of time to pay. **We do not automatically file extensions.** **EXTENSION POLICY: You can call our office and ask to be placed on the "extension list."** However, we recommend requests for extensions BE IN WRITING, otherwise, in the heat of tax season, we will not guarantee that the extension will be sent and processed. If you send us an e-mail, letter, or fax requesting that we file an extension for you, it is your responsibility to call and confirm that we received the request. **We will attempt to file your extension electronically. However, glitches with the internet and IRS processing systems could cause your extension to be rejected. We cannot guarantee extensions have been processed by IRS and we will not pay interest and penalties related to late filing and underpayment of taxes. To ensure that your extensions are filed for your federal and all state returns, you can file your own federal extension (form 4868) via the United States Postal Service certified mail or visit WWW.IRS.GOV and you can Google each state to find their extension form.** Or you can make a short "extension" appointment with our staff.

Other due dates are as follows for 2023 calendar year end entities:

S Corps & Partnerships, 3/15 extended to 9/15,
Trusts 4/15 extended to 9/30,
C CORPS 4/15 extended to 10/15.

We will assist you in the event of a tax notice and/or examination of your returns by a taxing authority. We can obtain power of attorney to represent you or accompany you to demonstrate and explain the use of your information on the returns. Billing for such additional services is at our standard hourly rates for the nature of services provided.

Your original records, which will be returned to you, comprise the backup and support for your income tax returns. You are required to maintain copies of all the supporting documentation pertaining to your tax returns. We do not keep copies of your supporting documentation. Our firm retains copies of the tax returns filed with federal and state agencies for as long as statutes require. Once a statute has expired all copies of returns will be destroyed.

We collect nonpublic personal information from you or from a source with your permission. We do not disclose any nonpublic information about clients or former clients to anyone, except as permitted or required by law, or when necessary to process transactions requested by the client. We restrict access to your information to members of our firm. We retain records relating to our services according to the requirements of the law and professional standards. We employ various physical and procedural safeguards to protect your nonpublic information.

If you have read the above and the above fairly sets forth your understanding, please sign on the line below and return it to us. This letter will be in effect regarding our engagement until superseded by a subsequent understanding. **You will be deemed to have accepted the terms of this letter, if after being provided with a copy of this letter, you continue to use our services after we begin services.**

Taxpayer

Spouse

Date