

Mack-L Associates Inc

Engagement letter

Please review and sign the terms of our engagement.

Dear Client:

Thank you for choosing MACK-L ASSOCIATES INC to assist you with your taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your current federal and state income tax returns. We will depend on you to provide the information we need to complete an accurate assessment and provide recommendations. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. Review or revision of prior year(s) returns is also available at an additional charge. Tax return preparation is an engagement unto itself. We provide other services as well as tax return preparation. These are separate engagements which will have separate fees from tax preparation.

We will perform services only as needed to review, revise or prepare your tax returns. Our work will not include procedures to find misappropriated funds or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the forms prepared in your tax return plus any out-of-pocket expenses. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days. If you choose to pay via credit card there will be a surcharge as allowed by state law.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of your records and our work papers for your engagement for three years, after which these documents will be destroyed.

Our engagement to prepare your tax returns will conclude with the delivery of our analysis of your return along with any recommended clarifications or corrections. If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated.

Client Signature

Date
