**Terms of Service Agreement**

**FOR PERSONAL TAX RETURNS**

Dear Client(s),

Thank you for choosing Haight Accounting Firm, 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 year federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An organizer is available, at your request, to help you collect all the data required for your return and aid us in the efficient preparation of your taxes.

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 believe that you have the necessary written support for that information. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it. **Please note: a written letter of acknowledgement from a charitable organization for any donation of greater than or equal to $250.00 is required in order to claim it as a charitable tax deduction**.

If you have a small business or rental property, by signature below, you are confirming to us items listed as related expenses are supported by the necessary records required under the Internal Revenue Code. You are also confirming that your business use of mixed-use property, such as computers or 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. If you have any questions as to the type of records required, please ask us for advice in that regard.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations 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 inform you of any material errors, fraud, or other illegal acts we discover.

We will use our judgement in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities’ interpretation of the law and what seem to be other supportable positions. We will resolve such questions in your favor if there is a reasonable belief that the position would “more likely than not be sustained on its merits.”

It is our understanding, unless we are informed and engaged separately, that we will not prepare any forms relating to foreign entities and foreign transactions. By your signature below, you are confirming to us your required tax compliance, if any, for foreign accounts and/or investments. By your signature on this engagement letter, you are also confirming that you do not hold foreign financial assets with an aggregate value exceeding $10,000.

Your signature indicates that you understand your income tax returns will be electronically filed through a secured third-party filing service. You may opt out of electronic filing if you so choose, for an additional printing fee. Please notify our office staff of this decision when you provide your documents.

Note that in order to complete your returns by the required federal and state deadlines, we require that all your information be provided to us no later than the date indicated on our deadline list on our website, haightaccounting.com. If we do not have all the information needed to complete your return by this date, an application for an extension of time to file will likely be necessary.

If an extension request is needed, it may require a tax payment to be made by you on, or before the April filing date, in an amount approximating your unpaid tax liability. The exact final amount may differ upon review and completion of your delinquent documents. You assume responsibility for any differences in tax, including interest and penalties, arising out of the subsequently received information.

Our fee for services is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

Upon completion and receipt of the tax returns, and once they are signed and our services paid for, we will electronically file your return(s) with the IRS. If you have opted out of electronic filing, you will be responsible for the timely filing of said return(s). **You have the final responsibility for your income tax returns and, therefore, should review them carefully before you sign and file them.**

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

If you request your original documents back, we will return them to you at the completion of the service. Otherwise, all documents are scanned and kept digitally for up to seven years, and originals destroyed.

Your returns are 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 refer you to a legal firm to represent you.

This letter comprises the complete and exclusive statement of the agreement between the parties. If any provision of this letter is determined to be unenforceable, all other provisions shall remain in force.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign below in the space indicated and return it to us with your tax documents.

Sincerely,

Haight Accounting Firm, Inc.

Approved by:

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

Client Signature

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Printed name

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

Client Signature

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Printed name