

Terms and Agreement of Services to be Rendered

Dear Client,

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. **Acknowledgment confirming your understanding and agreement to the terms of the services to be rendered, must be signed and returned to our office prior to the completion of your returns.** In order to ensure an understanding of our mutual responsibilities, please confirm the following arrangements.

We will prepare your _____ (tax year) federal and requested state income and local tax returns from the information that you will furnish. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. _____ (initial)

It is your responsibility to provide all of the information required for the preparation of complete and accurate returns. You should retain all of the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. _____ (initial)

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render accounting and bookkeeping assistance as determined to be necessary solely for the preparation of the income tax returns at additional charge if required. _____ (initial)

We will use professional judgment in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We will discuss these issues to make sure you understand, to allow us to reach an appropriate conclusion with which we both understand and agree. _____ (initial)

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount of the circumstances of these penalties, please contact us. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you; however we will render additional invoices for the services provided. Our fees for these services will be billed consistent with historical amounts and methods, or amounts previously agreed upon in discussions with you, plus out-of-pocket expenses. _____ (initial)

All invoices are due and payable upon presentation. NOTE: No returns will be sent without payment. _____ (initial)

Please note that our fee for the preparation of your tax returns includes time spent responding to notices and requests for information from taxing authorities, and covers services rendered should your tax return be audited. If the forgoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. If there are other tax returns you would like us to prepare, such as gift tax and/or property tax, please inform us by noting them below your signature at the end of the returned copy of this letter. _____ (initial)

We want to express our appreciation for this opportunity to work with you.

NOTE: Audit protection is included in your fees.

Additional Return Years:

Any additional returns will require a **DEPOSIT** of \$50\$ per additional year _____ (initial)

Acceptance Signature: _____ **Date:** _____

Printed Name: _____



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